

FIXED ASSETS MANAGEMENT OFFICE
INSTRUCTIONS FOR
SELECTED ENTITIES FILING TAX EXEMPTION FORMS
(FORM NOS. FAMO 2-100, FAMO 2-101 AND FAMO 2-102)

1. **Who may file these forms?** Florida non-profit organizations that have a valid Florida *Consumer's Certificate of Exemption* (form DR-14) and who are making purchases for use by their organizations in furtherance of their customary non-profit activities, must file a form **FAMO 2-100** to receive tax exemption.

Nonresident dealers who do not have a valid Florida *Sales and Use Tax Certificate of Registration* (form DR-13) and who are making purchases for resale in their home states, and for no other purpose, must file a form **FAMO 2-101** to receive tax exemption. These forms must be notarized before they are submitted by the applicant.

Nonresident purchasers of aircraft who are not aircraft dealers must file a form **FAMO 2-102** to receive tax exemption, if they meet all eight conditions specified on the form.

2. **Form FAMO 2-100:** This is the declaration form used by non-profit organizations and governmental agencies to make non-taxable purchases at the Palm Beach County Thrift Store. Applicants fill out all data boxes applicable to their type of organization. The form must be executed by an authorized signatory of the organization. The form does not require notarization.

NAME OF ORGANIZATION [*Required*]: Enter the organization name, just as it appears on the Florida sales tax certificate (form DR-14).

TAX EXEMPTION NUMBER [*Required*]: Enter the sales tax registration number exactly as it appears on the organization's Florida tax certificate. Federal agencies are not required to have a tax certificate, and should leave this area of the form blank.

ADDRESS [*Required*]: Enter the complete mailing address of the applicant organization.

INDIVIDUAL AUTHORIZED TO MAKE PURCHASE [*Required*]: Enter the name of the specific individual who is authorized to make the purchase(s) covered by this declaration form. The named individual must present a picture ID along with the executed form FAMO 2-100 at the time of purchase, in order to receive tax exemption. If the organization's valid Florida form DR-14 is not already on file with the Palm Beach County Thrift Store, a photocopy of the form DR-14 must also be presented at that time (except for federal agencies).

NAME OF AUTHORIZING INDIVIDUAL [*Required*]: Enter the name, title and telephone number of the individual who has authority on behalf of the organization to authorize purchases at the Palm Beach County Thrift Store. This will typically be an officer of a non-profit organization or a manager of a governmental agency.

3. **Form FAMO 2-101:** This is the notarized declaration form that nonresident (outside Florida) resellers use to identify specific assets being acquired for resale in their home states in order for these purchases to be non-taxable in Florida. Use this form for: (a) purchases made at the Palm Beach County Thrift Store; or (b) sealed bids submitted in response to sealed bid solicitations by the Palm Beach County Thrift Store. Applicants fill out all data boxes on the form,

beginning with the checkboxes at the top of the form to indicate whether the items covered by the form are motor vehicles or non-vehicles.

NAME OF NONRESIDENT DEALER [*Required*]: Enter the nonresident dealer's name, just as it appears on the sales tax certificate issued to the dealer by his home state.

ADDRESS [*Required*]: Enter the complete mailing address of the nonresident dealer.

SALES TAX REGISTRATION INFORMATION [*Required*]: Enter the registration number of the nonresident's sales tax certificate issued by his home state, and the name of the state that issued the certificate.

PASSPORT/VISA INFORMATION [*Required of non-US dealers*]: If the dealer is a non-US entity, enter a valid passport or visa number if such dealer or dealer's representative is in the US at the time of purchase or bid submittal. Give the name of the country that issued the passport.

ITEMIZED LIST OF PROPERTY COVERED [*Required*]: Enter an itemized list of the goods being purchased (or bid on, if the form is submitted in connection with a sealed bid solicitation) for which the tax-exemption covered by the form is intended. It is important that these descriptions be accurate in order to avoid audit complications.

SIGNATURE AND NOTARIZATION [*Required*]: This form must be signed by an authorized signatory of the nonresident dealer, and be notarized before it can be accepted by the Palm Beach County Thrift Store.

4. **Form FAMO 2-102**: This is the notarized affidavit form that nonresident (outside Florida) purchasers of aircraft, other than aircraft dealers, use to identify specific aircraft being acquired for removal from Florida to be non-taxable in Florida. Use this form for: (a) purchases made at the Palm Beach County Thrift Store; or (b) sealed bids submitted in response to sealed bid solicitations by the Palm Beach County Thrift Store. Applicants fill out all data boxes on the form.

NAME OF NONRESIDENT PURCHASER [*Required*]: Enter the nonresident purchaser's full name, as it should appear on the bill of sale for the aircraft being purchased.

TELEPHONE NUMBER [*Required*]: Enter the primary telephone number at which the nonresident purchaser can most readily be reached.

PURCHASER'S PERMANENT ADDRESS [*Required*]: Enter the complete mailing address of the nonresident purchaser.

PASSPORT/VISA INFORMATION [*Required of non-US purchasers*]: If the purchaser is a non-US citizen, enter a valid passport or visa number if such purchaser is in the US at the time of purchase or bid submittal. Give the name of the country that issued the passport.

DESCRIPTION OF AIRCRAFT COVERED [*Required*]: Enter the year, make, model, serial number, tail number and price of the aircraft being purchased (or bid on, if the form is submitted in connection with a sealed bid solicitation) for which the tax-exemption covered by the form is intended. It is important that these descriptions be complete and accurate in order to avoid audit complications.

SIGNATURE AND NOTARIZATION [*Required*]: This form must be signed by the nonresident purchaser or an authorized signatory of the nonresident purchaser, and be notarized before it can be accepted by the Palm Beach County Thrift Store.

5. **Who is not covered by these forms?** Holders of a valid *Annual Resale Certificate* (form DR-13) issued by the Florida Department of Revenue are not required to file these forms. Instead, a copy of the dealer's valid form DR-13 must be on file with the Palm Beach County Thrift Store to receive tax exemption.
Except as indicated below, any nonresident who is not a dealer in his home state (including non-profit organizations and governmental agencies located outside Florida) is not eligible to make tax-exempt purchases, and so is not required to file these forms. [Exceptions: (a) nonresident purchasers of aircraft (including non-profit organizations and governmental agencies located outside Florida) being removed from Florida file form FAMO 2-102; and (b) nonresident buyers of motor vehicles (including non-profit organizations and governmental agencies located outside Florida) who are not motor vehicle dealers may qualify for reduced tax purchases of motor vehicles under certain circumstances if they file a form DR-123. See *Tax Guidelines Circular No. 100*.]
6. All of these forms can be downloaded from the Internet website of the Thrift Store: www.pbcgov.com/fin_mgt/store/index.htm. Click the form you want and either print it directly from the website or save it to your computer for future use.
7. For further information on sales tax applicability, see *Tax Guidelines Circular No. 100*, available for download at the web address shown above, or go directly to Sales and Use Tax provisions of the Florida Administrative Code on the Internet: https://taxlaw.state.fl.us/fac.aspx?file=sut_fc&ttype=Sales and Use Tax

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