



# Sales and Use Tax Direct Pay Permit

DR-16P  
R. 08/13

Rule 12A-1.097  
Florida Administrative Code  
Effective 01/13

Issued Pursuant to Chapter 212, Florida Statutes

TPP-0997	09/04/2015	08/31/2020	TPP - TANGIBLE PERSONAL PROPERTY, LARGE PURCHASES
Permit Number	Effective Date	Expiration Date	Self-Accrual Authority Type

The entity named below has met the requirements for self-accrual authority as indicated above.

ATTN JOHN DING  
WESTPOINT HOME LLC  
28 E 28TH ST RM 8  
NEW YORK NY 10016-7962

Business Partner #: 0002157375

This permit authorizes the holder to self-accrue the sales tax due as defined in Chapter 212, Florida Statutes (F.S.), and described below.

## Authorized Uses of the Direct Pay Permit

### Apportionment (APP)

- ✓ The apportionment of tax by eligible **air carriers** for the purchase or use of tangible personal property, as provided in section (s.) 212.0598, F.S.
- ✓ The partial exemption applicable to **vessels** and parts thereof used in interstate or foreign commerce for the purchase of vessels and parts thereof, as provided in s. 212.08(8), F.S., and Rule 12A-1.0641, Florida Administrative Code (F.A.C.).
- ✓ The partial exemption applicable to **railroads** and parts thereof used in interstate or foreign commerce by licensed railroad carriers for purchases of tangible personal property, as provided in s. 212.08(9)(a), F.S., and Rule 12A-1.064, F.A.C.
- ✓ The partial exemption applicable to **motor vehicles** and parts thereof used in interstate or foreign commerce by **licensed common carriers**, as provided in s. 212.08(9)(b), F.S., and Rule 12A-1.064, F.A.C.

### Purchases of Tangible Personal Property (TPP)

- ✓ The lease or purchase of tangible personal property by dealers who annually **purchase in excess of \$10 million of taxable tangible personal property** in any county for the dealer's own use.
- ✓ The lease or purchase of tangible personal property by dealers who annually **purchase at least \$100,000 of taxable tangible personal property**, including maintenance and repairs for the dealer's own use, when the taxable status of the property will only be known by its use. The taxable status of the property will be known by its use when the dealer's normal trade or business characteristics require the dealer to purchase tangible personal property that will either become a component part of a product manufactured for sale or will be used and consumed by the dealer.

### Promotional Materials (PRO)

- ✓ The purchase of promotional materials, as defined in s. 212.06(11)(b), F.S., by dealers who are unable to determine at the time of purchase whether the promotional materials will be used in this state (Florida) or exported from this state only when the seller of promoted subscriptions to publications sold in this state is a registered dealer and is remitting sales tax to the Department on publications sold in this state. The dealer purchasing and distributing promotional materials and the seller of the promoted subscriptions to publications are not required to be the same person.

### Real Property Leases (RPL)

- ✓ The **lease or license to use real property** subject to tax under s. 212.031, F.S., by dealers who are **required to remit sales tax electronically**, as provided under s. 213.755, F.S., from a number of independent owners or lessors of real property.
- ✓ The **lease of or license to use real property** subject to the tax imposed by s. 212.031, F.S., by a dealer who leases or obtains licenses to use real property **from a number of independent property owners** who, except for the lease or license to the dealer, would not be required to register as dealers engaged in the business of leasing real property.
- ✓ The **lease or license to use real property** subject to the tax imposed by s. 212.031, F.S., by **operators of amusement machines or vending machines** who lease or obtain licenses to use real property from property owners or lessors for the purpose of placing and operating an amusement or vending machine.