



Sales and Use Tax Direct Pay Permit

Issued Pursuant to Chapter 212, Florida Statutes

DR-16P
R. 01/16
Rule 12A-1.097
Florida Administrative Code
Effective 01/16

TPP-1004	01/26/2016	01/31/2021	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 WENDY LOW
BOEING AEROSPACE OPERATIONS INC
100 N RIVERSIDE PLZ
CHICAGO IL 60606-1501

Business Partner #: 0001234452

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 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 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 Florida or exported from Florida only when the seller of promoted subscriptions to publications sold in Florida is a registered dealer and is remitting sales tax to the Department on publications sold in Florida. 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.

BOEING AEROSPACE OPERATIONS FLORIDA DIRECT PAY CERTIFICATE

FREQUENTLY ASKED QUESTIONS

- (1) **What is a direct pay certificate?** This is an agreement between Boeing Aerospace Operations, Inc, (“BAO”), and the State of Florida, whereby Florida sales and use tax will NOT be paid to the vendor. Instead, BAO will determine the taxable amount and remit it to the State of Florida directly.
- (2) **What should I do with this certificate?** This certificate should be retained in your tax records to support your billings to BAO when your company is audited by the State of Florida. Upon audit, provide this certificate to the auditors, and the auditors should not review your BAO transactions. (These transactions will be reviewed when the State of Florida audits BAO.)
- (3) **The certificate states Boeing Aerospace Operations and all my invoices say Boeing or The Boeing Company, can I still use this certificate?** **YES**, the company that made the purchase, BAO, is a wholly owned subsidiary of The Boeing Company.
- (4) **Your customer name in my records states Boeing Service Company, is this still a subsidiary of The Boeing Company?** **NO**, effective January 1, 2017, Boeing Service Company, a wholly-owned subsidiary of The Boeing Company was dissolved into BAO.
- (5) **How do I know what Boeing legal entity is purchasing from my company?** If you do not know the legal entity that is purchasing products from your company, refer to the purchase order terms and conditions; the legal entity and its state tax ID number will be listed in the tax clause, the BAO Florida Tax Number is 80-8012273652-0.
- (6) **I ship to an address in Florida yet the certificate address lists 100 N Riverside, Chicago Illinois as the BAO address, can I still accept this certificate?** **YES**, the address listed on the certificate is The Boeing Company’s corporate address. All BAO tax documents list this address.
- (7) **Do I need a new certificate for every purchase?** **NO**, the attached direct pay certificate is good for all BAO purchases shipped into Florida until revoked.
- (8) **My company ships to multiple states can I use this certificate for all the shipments?** **NO**, this certificate is only good for shipments into the State of Florida. When you ship to another state, you will need to charge tax, unless you have received other supporting documents.
- (9) **I received orders from other Boeing legal entities. Can I use this certificate for those orders shipped into Florida?** **NO**, this certificate is only good for purchases made by BAO.
- (10) **I no longer do business with BAO, should I keep this certificate?** **YES**, for two reasons; first, to support your previous tax free Florida shipments to BAO. And second, if you plan to do business with BAO in the future, you will already have this certificate in your file.

If you have any other questions, please contact Carol J. Kuchik at carol.j.kuchik@boeing.com