



**FLORIDA STATE SALES AND USE TAX  
Exemption Certificate and Indemnity Agreement  
For Residential Facilities with Common Areas  
and 100% Exempt Usage**

FULL NAME OF PURCHASER (CUSTOMER NAME)		ACCOUNT NUMBER	
SERVICE ADDRESS	CITY	STATE	ZIP
FLORIDA CERTIFICATE OF EXEMPTION NUMBER (If Applicable)		Federal Employers Identification Number (F.E.I.N.) or Social Security Number	

**USE PAGE 2 TO LIST MULTIPLE ACCOUNTS AND ACCOUNTS WITH MULTIPLE METERS**

The purchaser identified above ("Purchaser") hereby certifies to Florida Power & Light Company ("Company") that, until Company is otherwise notified in writing by Purchaser, all electric energy or power purchased from Company under the account number(s) specified herein after the date of this certification will be exempt from Florida Sales and Use Taxes. This exemption is based upon Section 212.08(7)(j), Florida Statutes and Department of Revenue Rule 12A-1.053(1)(a). The Rule provides as follows:

**12A-1.053 Electric Power and Energy.**

(1)(a) The sale of electric power or energy by an electric utility is taxable. The sale of electric power or energy for use in residential households, to owners of residential models, or to licensed family day care homes by utilities who are required to pay the gross receipts tax imposed by Chapter 203, F.S., is exempt. Also exempt is electric power or energy sold by such utilities and used in the common areas of apartment houses, cooperatives, and condominiums, in residential facilities enumerated in Chapters 400 and 429, F.S., and in other residential facilities. However if any part of the electric power or energy is used for a non-exempt purpose, the entire sale is subject to tax.

By extending this certificate to Company, Purchaser represents that none of the electric power or energy it purchases from Company under the specified account(s) will be used for a nonexempt purpose. Purchaser or authorized representative thereof understands that if the Department of Revenue or other competent authority determines that such purchases do not qualify for exemption, Purchaser may be subject to assessment of sales or use taxes, interest, and penalties, and that criminal penalties may apply for fraudulent claim of exemption, as prescribed under Section 212.085, Florida Statutes. That statute provides: "When any person shall fraudulently, for the purpose of evading tax, issue to a vendor or to any agent of the State a certificate or statement in writing in which he claims exemption from sales tax, such person, in addition to being liable for payment of the tax plus a mandatory penalty of 200 percent of the tax, shall be liable for fine and punishment as provided by law for a conviction of a felony of the third degree, as provided in s.755.082, s.755.083, or s.755.084."

In consideration of Company's acceptance of this certificate, Purchaser agrees not to assert any claim against Company for failing to charge or collect sales or use taxes from Purchaser, and hereby indemnifies and holds Company harmless against any loss or damage which Company may incur as a result of its reliance upon the representations of Purchaser set forth herein, including, but not limited to, any taxes, interest, or penalties assessed against Company, attorneys' fees (including attorneys' fees on appeal) associated with defending against assessment or enforcing this indemnification, and any related expenses.

SIGNATURE OF PURCHASER OR REPRESENTATIVE		TITLE OR REPRESENTATIVE CAPACITY	
PRINT NAME	TELEPHONE (Include Area Code)	DATE	

**When completed and signed please mail to:**

**FPL Tax Exemptions  
PO Box 14000 - PSX/JB  
Juno Beach, FL 33408**

