



## TALLAHASSEE CENTRAL SERVICE CENTER

PO BOX 6417

TALLAHASSEE FL 32314-6417

05/08/2017

JOHAN JONGSMA  
851 BRIGHTWATERS BLVD NE  
SAINT PETERSBURG FL 33704-3719

Lead No.: 8000367392  
Tax Type: Sales/Use Tax

Re: Importer: Multiple  
Port of Entry: Various

Date of Entry: Multiple  
Description: Various

Dear Taxpayer:

The Florida Department of Revenue routinely inspects information from U. S. Customs regarding commodities imported into the state. Our review indicates you imported the merchandise listed above and may owe tax.

Section 212.06(8), Florida Statutes, imposes a use tax on goods imported into Florida. Use tax is due on all tangible personal property brought into Florida for personal or business use, consumption, distribution, or storage to be used or consumed at a later date in this state.

Please review your records for the past 36 months for any purchases of taxable property (i.e. machinery, works of art, jewelry, vehicles, boats, aircraft or aircraft parts, etc.) where no tax was paid. Please complete the attached *Use Tax Self-Analysis* for all untaxed purchases made for the preceding 36 months. Return the completed self-analysis worksheet to my attention. I will compute the amounts due and send you a bill.

Participation in this self-analysis allows you the opportunity to pay applicable tax and interest due, with the possibility of a compromise of penalty. Please include a written request if you would like us to consider a penalty compromise.

If you need assistance or have questions, please contact me at the number shown below.

Please note: If you fail to respond to this inquiry within thirty (30) days, an estimated bill for the nonpayment of use tax, plus interest and penalty, will be assessed. This is not an audit, therefore your participation does not prevent the Department of Revenue from assessing any further deficiency in the manner provided by law, if it is later determined that an additional amount is due; nor does it extend the statutory period of limitation for refund, assessment or collection of tax.

Thank you for your cooperation in this matter.

Sincerely,

*Brian Taylor*

Brian Taylor  
TAX AUDITOR IV  
Brian.Taylor@floridarevenue.com

Child Support – Ann Coffin, Director • General Tax Administration – Maria Johnson, Director  
Property Tax Oversight – Dr. Maurice Gogarty, Director • Information Services – Damu Kuttikrishnan, Director

Phone: 850/717-7099

[www.floridarevenue.com](http://www.floridarevenue.com)

FAX: (850)921-2609

## CHECKLIST OF ITEMS TO RESEARCH IN YOUR SELF-ANALYSIS

### ALL INVOICES, CONTRACTS, OR LEASES SHOULD BE REVIEWED STARTING

1. ( ) PURCHASE OF FURNITURE, FIXTURES, MACHINERY & EQUIPMENT (INCLUDING CHARGES FOR SET-UP OR INSTALLATION: IE. TRAVEL, MEALS, MOTELS, TRANSPORTATION, ETC.), REPAIR & PARTS, COMPUTERS & COMPUTER HARDWARE, COMPUTER SOFTWARE PROGRAMS (NOT CUSTOMIZED), TOOLS, MOLDS, MOTORS, SUPPLIES, UNTAXED DIESEL FUEL, ANY BUILDING MATERIALS (SUCH AS CARPET, PAINT, WALLPAPER, OR ANY OTHER BUILDING MATERIALS), FOR ANY AND ALL YOUR REAL PROPERTY IN FLORIDA, PAPER AND OFFICE SUPPLIES, ANY OTHER OFFICE EQUIPMENT, LINENS, FURNITURE, FIXTURES, BUILDING INSECTICIDES AND PESTICIDES, MACHINERY, VEHICLE PARTS, REPAIRS, AND ANY OTHER TANGIBLE PERSONAL PROPERTY PURCHASED OR LEASED BY YOUR COMPANY FOR ALL YOUR LOCATIONS IN FLORIDA.
2. ( ) LEASES OF OR CONTRACTS FOR USE OF ANY OF THE ITEMS LISTED IN #1
3. ( ) PURCHASES OR LEASES OF PROMOTIONAL PRODUCTS, "GIVE-AWAYS", VIDEOS OR OTHER ITEMS USED BY THE BUSINESS FOR ADVERTISEMENT OR PROMOTION.
4. ( ) ITEMS PURCHASED OR LEASED FOR THE PURPOSE OF RESALE OR RELEASE, BUT USED BY INDIVIDUALS OR BY THE BUSINESS (WHETHER RESOLD OR LEASED OUT AT A LATER DATE OR NOT).
5. ( ) INVOICES OR CONTRACTS FOR COMMERCIAL CLEANING, PEST CONTROL, SECURITY OR ALARM SERVICES, OR CATERING SERVICES (FOOD OR DRINKS).
6. ( ) ANY CHARGES PAID DIRECTLY TO THE LANDLORD OR TO A THIRD PARTY ON BEHALF OF THE LANDLORD (SUCH AS: THE MORTGAGE PAYMENT, INSURANCE PAYMENT ON THE REAL PROPERTY, PROPERTY TAX TO THE COUNTY, OR ANY OTHER ITEM).

**Any of the above items #1 - 6 found not specifying "Florida Sales Tax" as a separate line item should be listed on the enclosed worksheets.**

7. ( ) NAME(S) ON THE DEED OR OF THE LANDLORD/MANAGEMENT COMPANY, MAILING ADDRESS, PHONE NUMBER:

NAME(S):

ADDRESS:

CITY/STATE/ZIP:

PHONE NO.:

MONTHLY RENT OR LEASE PAYMENT:

STREET & CITY LOCATION OF RENTAL PROPERTY:

**(NOTE: AMOUNTS PAID TO A 3RD PARTY ON BEHALF OF THE LANDLORD, I.E. AD VALOREM TAX, MORTGAGE, INSURANCE, ETC., SHOULD BE LISTED INDICATING THE DATES PAID, TO WHOM PAID, AND THE AMOUNTS.)**

8. ( ) TOTAL MANUFACTURER'S COST, OR YOUR FABRICATION COST, TO PRODUCE ITEMS USED BY YOUR COMPANY TO CONDUCT BUSINESS (I.E., PARTS, MACHINERY, FURNITURE, FIXTURES, EQUIPMENT, MOLDS, SUPPLIES, OR ANY OTHER ITEM).
9. ( ) TOTAL FABRICATED COST FOR ITEMS MANUFACTURED OR FABRICATED AWAY FROM THE JOB SITE FOR COST-PLUS, FIXED-FEE, GUARANTEED-PRICE (LUMP-SUM) REAL-PROPERTY CONTRACTS **INCLUDING ALL PUBLIC WORKS CONTRACTS**

You may research tax law and rules applicable to your business by visiting our Internet website at: [www.myflorida.com/dor](http://www.myflorida.com/dor), and reviewing the Sales and Use Tax Statutes and Florida Administrative Code - Rules in our online "Tax Law Library."

**Please have this self-analysis completed by: 30 days from date on the letter**

**Please return this check list with your completed worksheets to:**

**Florida Department of Revenue  
Compliance Campaigns  
Attention: Brian Taylor  
PO BOX 6417  
TALLAHASSEE FL 32314-6417**

**IMPORTANT:** Any taxpayer who fails to respond to this self analysis request or does not fully disclose the proper tax liability may be contacted by the Department at a later date. Participation in the Self-Analysis Program does not prevent the Department from assessing any further deficiency in the manner provided by law, if it is later determined that an additional tax amount is due.

Mail To: Brian Taylor, Dept. of Revenue, PO BOX 6417, TALLAHASSEE FL 32314-6417.