

## Florida Certificate of Forwarding Agent Address

85-8019265336C-0	10/04/2023	10/31/2028
Certificate Number	Issue Date	Expiration Date

IFS NEUTRAL MARITIME SERVICE INC 1350 NW 121ST AVE STE 100 MIAMI FL 33182-1543

A selling dealer may accept a copy of this certificate instead of collecting Florida sales tax when the tangible personal property sold is shipped by the selling dealer as required by the terms of the sale to the forwarding agent's designated address for export from the United States.

In accordance with s. 212.06(5)(b)10., Florida Statutes, (F.S.), a list of forwarding agents that have applied for and received a Florida Certificate of Forwarding Agent Address is available on the Department of Revenue website at floridarevenue.com/taxes/sut.

## **Important Information for Forwarding Agents**

## As a forwarding agent that has been issued a Certificate of Forwarding Agent Address:

Your designated address must be used exclusively by you for the delivery of tangible personal property originating from a United States vendor for export from the United States through a continuous and unbroken process. Any person found to fraudulently use the address on the certificate for the purpose of evading the tax is subject to the penalties provided in s. 212.085, F.S.

You are required to remit Florida sales tax on any tangible personal property shipped to your designated forwarding agent address if no tax was collected and the tangible personal property remains in Florida or the tangible personal property is delivered to the purchaser or purchaser's representative in Florida.

You are required to maintain records as provided in s. 212.06(5)(b)8., F.S.

The Department of Revenue may revoke your Certificate of Forwarding Agent Address for noncompliance with Section 212.06(5)(b), F.S.