

TECHNICAL ADVISORY

DIVISION OF MOTORIST SERVICES



To:	Tax Collectors and License Plate Agents	
Subject:	Calculating Net Selling Price	
Advisory Date:	06/14/12	Immediately
Advisory Number:	R12-04	

The Department of Revenue (DOR) has an online industry guide for motor vehicle dealers to use to determine how to arrive at the net (taxable) selling price of a vehicle. For example, the Net Price = Vehicle Price + Dealer Fees - Trade In Vehicle Value.

To view this guide, please refer dealers to the DOR web site at <http://dor.myflorida.com/dor/forms/2011/gt400400.pdf>.

We sincerely appreciate your help in this matter.