



Sales and Use Tax Return

**DR-15
R. 01/12**

Rule 12A-1.097
Florida Administrative Code
Effective 01/12

Please complete this return.
Attach your check or money order and mail to:

Florida Department of Revenue
5050 W Tennessee Street
Tallahassee, FL 32399-0120

Please read the *Instructions for DR-15 Sales and Use Tax Returns* (Form DR-15N) before completing this return. DR-15N instructions are posted on the Department of Revenue's Internet site at www.myflorida.com/dor or you may visit your nearest service center to get a copy.

Certificate Number: **SALES AND USE TAX RETURN** HD/PM Date: / / **DR-15 R. 01/12**

	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Collected
A. Sales/Services
B. Taxable Purchases	<i>Include use tax on Internet / out-of-state untaxed purchases</i> →		.	.
C. Commercial Rentals
D. Transient Rentals
E. Food & Beverage Vending

Transient Rental Rate: Surtax Rate: Collection Period: **Check here if donating collection allowance to education, and leave Line 11 blank.**

Name
Address
City/St/ZIP

5. Total Amount of Tax Collected	.
6. Less Lawful Deductions	.
7. Total Tax Due	.
8. Less Est Tax Pd / DOR Cr Memo	.
9. Plus Est Tax Due Current Month	.
10. Amount Due	.
11. Less Collection Allowance	.
12. Plus Penalty	.
13. Plus Interest	.
14. Amount Due with Return	.

Do not write in the space below.

Due:
Late After:
 Check here if payment was made electronically.

9100 0 20129999 0001003031 5 4999999999 0000 5

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Proper Collection of Tax: Florida's state sales tax rate is 6%; however, there is an established "bracket system" for collecting sales tax on any part of each total taxable sale that is less than a whole dollar amount. The *Sales Tax Rate Table* (Form DR-2X) provides tax rates for most counties that charge a discretionary sales surtax and it is posted on our Internet site at www.myflorida.com/dor.

Discretionary Sales Surtax: Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You must collect discretionary sales surtax along with the 6% state sales tax on taxable sales when delivery or use occurs in a county that imposes a surtax. Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, posted on our Internet site.

Fraud Penalties: There are specific penalties imposed for **fraud, fraudulent claim of exemption, failure to collect and pay over, or an attempt to evade or defeat the sales tax.** Please see the instructions for detailed information regarding the penalties, fines, and punishments for certain sales tax offenses.

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

_____ Signature of Taxpayer	_____ Date	_____ Signature of Preparer	_____ Date
(_____) Telephone Number		(_____) Telephone Number	

Discretionary Sales Surtax (Lines 15(a) through 15(d))

- 15(a). Exempt Amount of Items Over \$5,000 (included in Column 3) 15(a).
- 15(b). Other Taxable Amounts **NOT** Subject to Surtax (included in Column 3) 15(b).
- 15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3) 15(c).
- 15(d). **Total Amount of Discretionary Sales Surtax Collected** (included in Column 4)..... 15(d).
- 16. Total **Enterprise Zone Jobs Credits** (included in Line 6) 16.
- 17. Taxable Sales/Untaxed Purchases of **Electric Power or Energy** — 7% Rate (included in Line A)..... 17.
- 18. Taxable Sales/Untaxed Purchases of **Dyed Diesel Fuel** — 6% Rate (included in Line A)..... 18.
- 19. Taxable Sales from **Amusement Machines** (included in Line A) 19.
- 20. Rural and/or Urban High Crime Area Job Tax Credits 20.
- 21. Other Authorized Credits 21.

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

_____ Signature of Taxpayer	_____ Date	_____ Signature of Preparer	_____ Date
(_____) Telephone Number		(_____) Telephone Number	

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