



# Sales and Use Tax Return

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

## FLORIDA SALES AND USE TAX RETURN

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

Collection Period

Certificate Number:

Surtax Rate:

**DOR USE ONLY**

<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>
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postmark or hand-delivery date

Location/Mailing Address Changes:

New Location Address: \_\_\_\_\_

Telephone Number: ( ) \_\_\_\_\_

New Mailing Address: \_\_\_\_\_

Amount Due From Line 9  
On Reverse Side ,.

Check here if payment was made electronically.

Name  
Address  
City/ST/ZIP

[Redacted Name and Address Box]

Due:

Late After:

9100 0 20129999 0001003043 6 4999999999 0000 5

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New Mailing Address: \_\_\_\_\_

Amount Due From Line 9  
On Reverse Side ,.

Check here if payment was made electronically.

Name  
Address  
City/ST/ZIP

[Redacted Name and Address Box]

Due:

Late After:

9100 0 20129999 0001003043 6 4999999999 0000 5

**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](http://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.

	DOLLARS							CENTS	
1. Gross Sales <i>(Do not include tax)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Exempt Sales <i>(Include these in Gross Sales, Line 1)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Taxable Sales/Purchases <i>(Include Internet/Out-of-State Purchases)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Total Tax Collected <i>(Include Discretionary Sales Surtax from Line B)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Less Lawful Deductions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Less DOR Credit Memo	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. Total Tax Due	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. <b>Less (-) Collection Allowance; or if Late, Plus (+) Penalty and Interest</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9. <b>Amount Due With Return</b> <i>(Enter this amount on front)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Signature of Taxpayer \_\_\_\_\_ Date \_\_\_\_\_ Telephone # \_\_\_\_\_

Signature of Preparer \_\_\_\_\_ Date \_\_\_\_\_ Telephone # \_\_\_\_\_

**Discretionary Sales Surtax Information**

A. Taxable Sales and Purchases **NOT** Subject to **DISCRETIONARY SALES SURTAX**

B. Total Discretionary Sales Surtax Collected

Check here  if donating collection allowance to education, and leave Line 8 blank.

**Please do not fold or staple.**

	DOLLARS							CENTS	
1. Gross Sales <i>(Do not include tax)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Exempt Sales <i>(Include these in Gross Sales, Line 1)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Taxable Sales/Purchases <i>(Include Internet/Out-of-State Purchases)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Total Tax Collected <i>(Include Discretionary Sales Surtax from Line B)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Less Lawful Deductions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Signature of Preparer \_\_\_\_\_ Date \_\_\_\_\_ Telephone # \_\_\_\_\_

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A. Taxable Sales and Purchases **NOT** Subject to **DISCRETIONARY SALES SURTAX**

B. Total Discretionary Sales Surtax Collected

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