



## Instructions for Consolidated Sales and Use Tax Return

DR-7N  
R. 01/12

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

### **Registration/Account Changes**

For a new location to be reported under your consolidated account, you must complete and submit Form DR-1, *Florida Business Tax Application*. Enter your consolidated (80-code) number on Line 1.b. of your application.

To change your mailing address, cancel your account, or make your account inactive, send a written request to: Return Reconciliation, Florida Department of Revenue, 5050 W Tennessee St, Mail Stop 1-5830, Tallahassee, FL 32399-0162. You may also fax your request to 850-922-5938, attention: Consolidated Reconciliation Unit. Be sure to include your 80-code number and the individual member sales tax certificate number if a location is being changed. Do not make changes on your Form DR-15CON or Forms DR-7.

**Amended Returns:** If you discover that your original DR-15CON and DR-7 returns were incorrect, call 800-352-3671 and our staff will help you amend your returns.

### **Completing Form DR-15CON and DR-7 Returns**

Form DR-15CON is a summary report for all locations on Forms DR-7. Before completing the DR-15CON, you must first complete all of the respective lines and columns on your DR-7 forms for each individual location. The total of all columns on the DR-7 forms should then be transferred to the appropriate lines and columns on the DR-15CON.

### **Due Dates, Electronic Filing and Payment, and Other Filing Information**

**Electronic Filing and Payment:** Consolidated filers are required to file and pay taxes electronically. You can file and pay sales and use tax by using the Department's convenient, free, and secure Internet site or you may purchase software from an approved vendor.

**Due Dates:** Tax returns and payments are due on the 1<sup>st</sup> and late after the 20<sup>th</sup> day of the month following each collection period. If the 20<sup>th</sup> falls on a Saturday, Sunday, or state or federal holiday, your tax return must be received electronically, postmarked, or hand-delivered on the first business day following the 20<sup>th</sup>.

**Due Dates for Initiating Electronic Payments:** You must initiate electronic payments no later than 5:00 p.m., ET, on the business day prior to the 20<sup>th</sup>. You must send electronic payments on or before the initiation deadlines. (Check the *Calendar of Due Dates*, Form DR-659.) Keep the confirmation/trace number or acknowledgement in your records.

**Enroll to file and pay electronically:** Visit the Department's Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor). After you complete your electronic enrollment, additional information about electronic filing will be mailed to you.

**Vendor software:** You may purchase software from an approved vendor to file and pay sales and use tax electronically (software often includes additional features). While you may use purchased software to file your sales and use tax electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department. If you use vendor software to prepare a "tax calculation worksheet," do NOT file the worksheet with the Department as a tax return. To ensure proper credit to your account, be sure to transfer information from the worksheet to your personalized return.

**Checks or Money Orders (NO Cash):** Tax payments must be in U.S. funds only. Do not send cash in the mail. Make checks or money orders payable to the Florida Department of Revenue. Write your 80-code sales and use tax certificate number on your check or money order. If you must make a cash payment, hand deliver it to your nearest service center and obtain a dated receipt. Mail the check or money order with your Form DR-15CON and Forms DR-7.

**Keep records that support all transactions in each collection period for at least three years** from the date you file your return or the date it is required to be filed, whichever is later.

### **Florida Annual Resale Certificate**

Registered sales and use tax dealers are provided an *Annual Resale Certificate* to make tax-exempt purchases or rentals of property or services for resale. Provide a signed copy of your current *Annual Resale Certificate* to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. If you purchase or rent items that will be used in your business, your *Annual Resale Certificate* should **not** be used.

Purchasers who file on a consolidated basis may use a copy of their current *Annual Resale Certificate* for either the consolidated registration number (80-code number) or the active location reported under the consolidated sales tax number. Selling dealers may accept either copy from the purchaser. If you need help determining what you may buy or rent tax-exempt for resale, the *Annual Resale Certificate for Sales Tax* brochure (Form GT-800060) is posted on our Internet site. (Go to [www.myflorida.com/dor](http://www.myflorida.com/dor) and search for "GT-800060.")

**Verify a resale or exemption certificate and obtain a transaction resale authorization number by:**

- Visiting our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) or
- Calling our automated toll-free verification system at 877-357-3725.

### **Proper Collection of Tax**

Collecting the right amount of tax is important because mistakes will cost you money. 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. Additionally, most counties also have a discretionary local option sales surtax.

**[State Sales and Use Tax Rate] + [Discretionary Sales Surtax Rate]  
= [Total Tax Rate]**

**Bracket rates** are posted at [www.myflorida.com/dor](http://www.myflorida.com/dor). The *Sales Tax Rate Table* (Form DR-2X) provides tax rates for most counties that charge a discretionary sales surtax.

Calculate the total tax to be collected on the total amount of the sale. The total tax collected must be shown on each invoice. The sales tax and discretionary sales surtax may be shown as one total, or each tax can be shown separately. In many cases, the actual tax you collect is more than a straight percentage of the sales or use tax and surtax. You must use the bracket system to calculate the tax due when any part of each total sale is less than a whole dollar amount.

### Example using brackets:

A customer purchases a taxable item that sells for \$60.67 (before tax) in a county with no discretionary sales surtax. To calculate the correct amount of Florida sales tax, the seller first multiplies \$60 by 6% (state sales tax rate) to determine the sales tax on the whole dollar portion of the sale (\$60 x 6% = \$3.60). Using the bracket system, the seller then determines that the correct amount of sales tax on the amount less than a dollar (\$.67) is \$.05. Therefore, the total sales tax due on this transaction is \$3.65 (\$3.60 + \$.05 cents).

### Fraud Penalties

Section (s.) 212.12(2), Florida Statutes (F.S.), provides penalties for a taxpayer who:

- Willfully attempts in any manner to **evade any tax, surcharge, or fee imposed or administered by Chapter 212, F.S., or the payment thereof** – in addition to any other penalties provided by law, the taxpayer is liable for a specific penalty in the amount of **100 percent of the tax, surcharge, or fee**, and commits a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084, F.S.
- Makes a false or fraudulent return with a willful intent to **evade a tax or fee** imposed or administered by Chapter 212, F.S. – in addition to the other penalties provided by law, the taxpayer is liable for a **specific penalty of 100% of the tax bill or fee** and upon conviction, for fine and punishment as provided in s. 775.082, s. 775.083, or s. 775.084, F.S.

Section 212.085, F.S., provides for a **mandatory penalty of 200% of the tax**, in addition to being liable for payment of the tax, and a conviction of a felony of the third degree provided in s. 775.082, s. 775.083, or s. 775.084, F.S., when any person fraudulently, for the purpose of evading tax, issues to a vendor or to any agent of the state a certificate or statement in writing in which he or she claims exemption from sales tax.

Section 213.29, F.S., provides for an **assessment of penalty**, in addition to any other penalties provided by law, **equal to twice the total amount of the tax evaded and not accounted for or paid over** when any person:

- Who is required to collect, truthfully account for, and pay over any tax under Ch. 212, F.S.; and who willfully fails to collect such tax or truthfully account for and pay over such tax; or
- Who willfully attempts in any manner to evade or defeat such tax or the payment thereof; or
- Any officer or director of a corporation who has administrative control over the collection and payment of such tax and who willfully directs any employee of the corporation to fail to collect or pay over, evade, defeat, or truthfully account for such tax.

## Line-by-Line Instructions

### Line A. Sales/Services

Line A is used to report the total of all wholesale and retail sales transactions and certain untaxed purchases as follows:

- Sales, leases, or licenses to use certain property or goods (tangible personal property).
- Sales and rentals, admissions, amusement machine receipts, and vending machine receipts (except food and beverage reported on Line E). The amount of taxable sales from amusement machines are also separately reported on Line 19.
- Sales of services including nonresidential interior pest control, nonresidential interior janitorial/cleaning services, residential and nonresidential burglar and other protection services, and detective services.

- Sales and untaxed purchases of electric power or energy taxed at the rate of 7% sales tax, plus surtax. You must also report this amount on Line 17.
- Sales and untaxed purchases of dyed diesel fuel used in vessels or self-propelled off-road equipment taxed at the rate of 6% sales tax, plus surtax. You must also report this amount on Line 18.

**Note:** Registered Florida motor vehicle dealers may use the method described in *Tax Information for Motor Vehicle Dealers* (Form GT-400400) to report tax on sales of motor vehicles to out-of-state residents. (Go to [www.myflorida.com/dor](http://www.myflorida.com/dor) and search for “GT-400400.”)

**Column 1. Gross Sales** - Enter the total amount of gross sales. Do not include tax collected in this amount.

**Column 2. Exempt Sales** - Enter the total amount of tax-exempt sales included in Line A, Column 1. Enter “0” if none. Some examples of tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a Florida *Consumer’s Certificate of Exemption*.

**Column 3. Taxable Amount** - Subtract total exempt sales from gross sales and enter the taxable amount. You must also report the total amount of sales that are subject to sales tax but are exempt from discretionary sales surtax, on Line 15(a) or Line 15(b). You must report on Line 15(c), the total amount of sales for which you collected discretionary sales surtax at a rate different than the rate of the county in which you are located.

**In addition to reporting the Taxable Amount on the front of your return, remember to complete the back of the return for the following:**

- **Taxable sales or untaxed purchases of electric power or energy on Line 17.**
- **Taxable sales or untaxed purchases of dyed diesel fuel used in vessels or self-propelled off-road equipment on Line 18.**
- **Taxable sales from amusement machines on Line 19.**

**Column 4. Tax Collected** - Enter the total amount of tax collected, including discretionary sales surtax. You must also report the total amount of discretionary sales surtax due on Line 15(d).

**Amusement and Vending Machine Sales** – You must be registered in each county where you operate vending and/or amusement machines. You must report the gross sales from amusement machines and vending machines containing items other than food and beverages, and the tax due.

Total receipts from machines ÷ Tax Rate Divisor = Gross Sales.

Total receipts from machines - Gross Sales = Tax due, including discretionary sales surtax.

Gross Sales × Surtax Rate = Discretionary Sales Surtax collected.

- If you operate vending machines containing food or beverage items, complete Line E.
- If you operate amusement machines, complete Line 19.

Sales/Surtax Rate	Amusement Divisor	Other Vended Items Divisor
6.0%	1.040	1.0659
6.25%	1.0425	1.0683
6.5%	1.045	1.0707
6.75%	1.0475	1.0727
7.0%	1.050	1.0749
7.25%	1.0525	1.0770
7.5%	1.055	1.0791
7.75%	1.0575	1.0812
8.0%	1.0600	1.0833

**Example**

The total receipts from an amusement machine(s) in a county with a combined sales and surtax rate of 6.5% total \$100.00. Total receipts divided by the amusement machine divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax collected.

$$\begin{aligned} \$100 \div 1.045 &= \$95.69 \text{ (gross sales)} \\ \$100 - \$95.69 &= \$4.31 \text{ (tax due, including discretionary sales surtax)} \\ \$95.69 \times .005 &= \$4.8 \text{ [surtax to be reported on Line 15(d)]} \end{aligned}$$

**Line B. Taxable Purchases - Use Tax**

You owe "use tax" on taxable purchases of goods or services you have used or consumed that were:

- Internet and out-of-state purchases not taxed by the seller and NOT purchased for resale.
- Out-of-state or local purchases not taxed by a supplier and NOT purchased for resale whether ordered online, from a catalog, or by telephone.
- Taxable items, originally purchased untaxed for resale, which you, your business, or employees used or consumed.

The "use tax" rate is the same as the sales tax rate (6% plus the applicable discretionary sales surtax rate). Include use tax and discretionary sales surtax on the return for the collection period during which you purchased, used, or consumed the item(s).

**Column 1. Gross Sales** - Not Applicable

**Column 2. Exempt Sales** - Not Applicable

**Column 3. Taxable Amount** - Enter the total amount of purchases used or consumed that were not taxed by suppliers and not for resale. **If you report purchases exempt from discretionary sales surtax, complete Line 15(a) or Line 15(b).**

**Column 4. Tax Collected** - Enter the total amount of use tax owed, including discretionary sales surtax.

- **You must also report all discretionary sales surtax due on Line 15(d).**
- **If you paid sales tax to another state at a rate less than 6%,** enter the total amount of Florida use tax, plus any applicable discretionary sales surtax on Line B, Column 4, and claim a credit for the tax paid to the other state on Line 6. When claiming a credit for sales tax paid to another state, make sure it is legally imposed. When in doubt, contact the tax agency in the state where the tax was paid.

**Line C. Commercial Rentals**

Taxable commercial rentals include the business of renting, leasing, letting, or granting a license to use or occupy any real property. Sales tax, plus discretionary sales surtax, is due on the total consideration charged for such use, which may include charges for property taxes (whether paid to the landlord or directly to the county tax collector's office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation). **The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.**

**Column 1. Gross Sales** - Enter the total amount of commercial rentals. Do not include tax collected in this amount.

**Column 2. Exempt Sales** - Enter the total amount of tax-exempt commercial rentals included in Line C, Column 1. Enter "0" if none. See Section 212.031, F.S., and Rule 12A-1.070, Florida Administrative Code (F.A.C.), for exemptions specifically available to commercial rentals.

**Column 3. Taxable Amount** - Subtract total exempt commercial rentals from total gross commercial rentals and enter the difference (the taxable amount).

**Column 4. Tax Collected** - Enter the total amount of tax collected, including discretionary sales surtax. You must also report all discretionary sales surtax collected on Line 15(d).

**Line D. Transient Rentals**

Transient rentals are leases or rentals of living accommodations, such as hotels, motels, single-family dwellings, multi-unit dwellings, apartments, rooming houses, condominiums, timeshare resorts, vacation houses, beach houses, mobile homes, or any other living or sleeping or housekeeping accommodations. Tax must be collected and paid on all rental charges, including any rental charges that are required to be paid by the guest as a condition of the use of the accommodation, unless the rental charge is specifically exempt. See Rule 12A-1.061, F.A.C., for more information on what constitutes a "rental charge" and which rental charges are specifically exempt.

**Some counties impose one or more local option taxes on transient rentals. Many counties self-administer these taxes. Contact your county taxing agency to determine whether your county imposes one of these taxes and if you are required to report and pay the taxes directly to your county taxing agency or to the Department of Revenue.**

**Column 1. Gross Sales** - Enter the total gross amounts (rental charges) charged for transient rentals only. Do not include tax collected in this amount.

**Column 2. Exempt Sales** - Enter the total amount of tax-exempt transient rentals included in Line D, Column 1. Enter "0" if none.

**Column 3. Taxable Amount** - Subtract total exempt transient rentals (Column 2) from total gross transient rentals (Column 1) and enter the difference (the taxable amount).

**Column 4. Tax Collected** - Enter the total amount of tax collected, including any discretionary sales surtax and any local option tax administered by the Department of Revenue. **You must also report all discretionary sales surtax collected on Line 15(d). The \$5,000 limitation for discretionary sales surtax does not apply to transient rentals.**

**Line E. Food & Beverage Vending**

If you operate food and beverage vending machines, compute your gross sales by dividing the total receipts from the machine(s) by the appropriate food and beverage divisor for the county where the machine(s) is located.

Sales/Surtax Rate	Food and Beverage Divisor
6.0%	1.0645
6.25%	1.06655
6.5%	1.0686
6.75%	1.0706
7.0%	1.0726
7.25%	1.07465
7.5%	1.0767
7.75%	1.0788
8.0%	1.0808

**Example**

The total receipts from a soft drink machine in a county with a combined sales and surtax rate of 6.5% total \$100. Total receipts divided by the food and beverage divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax collected.

$$\$100 \div 1.0686 = \$93.58 \text{ (gross sales)}$$

$$\$100 - \$93.58 = \$6.42 \text{ (tax due, including discretionary sales surtax)}$$

$$\$93.58 \times .005 = \$4.7 \text{ [surtax to be reported on Line 15(d)]}$$

**Column 1. Gross Sales** - Enter the total amount of gross sales computed from food and beverage vending machines receipts. Do not include tax collected in this amount.

**Column 2. Exempt Sales** - Enter the total amount of tax-exempt sales included in Line E, Column 1. Enter "0" if none.

**Column 3. Taxable Amount** - Subtract total exempt sales from total gross sales and enter the taxable amount.

**Column 4. Tax Collected** - Enter the total amount of tax collected, including discretionary sales surtax. You must also report all discretionary sales surtax collected on Line 15(d).

**Line 5. Total Amount of Tax Collected**

Add all the amounts in Column 4, Lines A through E, and enter the total amount of tax collected.

**Line 6. Less Lawful Deductions**

Enter the total amount of all allowable tax deductions, except sales tax credit memos (reported on Line 8). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, enterprise zone jobs credits, and any other deductions allowed by law.

- If you are claiming any approved enterprise zone jobs credits, report the amount of the credits on Line 6 and on Line 16.
- Do not include documentation with your return.

The amount on Line 6 cannot be more than the amount on Line 5. If Line 6 exceeds Line 5, adjust the amount on Line 6 to equal the amount on Line 5, and claim any remaining balance on Line 6 of your next return.

**Line 7. Total Tax Due**

Subtract Line 6 from Line 5 and enter the amount on Line 7.

**Lines 8-9. Estimated Tax**

If you paid \$200,000 or more sales and use tax (excluding discretionary sales surtax) on returns you filed during the most recent state fiscal year (July through June), you must make an estimated sales tax payment every month, starting with the December return, due January 1. If this is your FINAL return or if you have questions about estimated tax, call Taxpayer Services.

**Line 8. Less Estimated Tax Paid/Department of Revenue (DOR) Credit Memo**

Enter the total amount of estimated tax you paid last month, the amount of any sales tax credit memo(s) issued by the Department, and the amount of rural and/or urban high crime area job tax credits for which you have received a letter of approval from the Department. If the total amount of credits exceeds the Total Tax Due (Line 7), adjust the Line 8 amount to equal Line 7, and claim any remaining balance on Line 8 of your next return. If this is your FINAL return, complete an *Application for Refund – Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

**Line 9. Plus Estimated Tax Due Current Month**

Enter the total amount of estimated tax due, if applicable, calculated using one of the following three methods. You are **NOT** required to use only one method and may choose to use any one of these methods throughout the year.

**Three Methods for Computing Estimated Tax**

The percentage factor for calculating estimated tax is 60%. Your estimated tax liability is based only on Florida sales and use tax due (Form DR-15CON, Line 7, Total Tax Due minus discretionary sales surtax). **If you incorrectly calculate or forget to enter your estimated tax, you cannot amend your return.** Compute your estimated tax liability by one of the following methods:

**Method 1 – Average Tax Liability**

Calculate 60% of your average sales tax collected for the months during the previous calendar year that you reported taxable transactions.

**Example:** When completing your December return, calculate your average sales tax collections for the entire prior calendar year. To calculate your average, complete the following steps:

- Step 1.** Review all of your sales tax returns filed for the calendar year.
- Step 2.** Add together the amounts from Line 7 (minus any discretionary sales surtax) from each return.
- Step 3.** Divide the total of all Line 7 amounts by the number of returns filed with tax due on Line 7 to compute the monthly average sales tax collected.
- Step 4.** Multiply your monthly average sales tax collected by 60%.
- Step 5.** Enter the amount determined in Step 4 on Line 9 of each return due the following year, beginning with your December return due January 1.

**Method 2 – Current Month/Previous Year**

Calculate 60% of your sales tax collected for the same month of the previous calendar year.

**Example:** When completing your December return, multiply the amount on Line 7 of your January return for the same calendar year (less discretionary sales surtax) by 60%. Enter that amount on Line 9.

**Method 3 – Current Month**

Calculate 60% of the tax collected for the next month's return.

**Example:** When completing your December return, your estimated tax liability is 60% of what you will collect and report (minus discretionary sales surtax) on your January return. Enter that amount on Line 9.

**Penalty for Underpayment of Estimated Tax** – If you underpaid your last month's estimated tax on Line 9 (Form DR-15CON), you owe a penalty of 10% on the underpaid amount. A *Notice of Additional Tax Due* will be issued by the Department if you underpaid estimated tax.

**Line 10. Amount Due**

Subtract the amount on Line 8 from Line 7. Add the amount on Line 9. Enter the result on Line 10. **The amount entered on Line 10 cannot be negative.**

**Line 11. Less Collection Allowance**

If you file your return and payment on time, you are entitled to a collection allowance. You may choose to donate your collection allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida. You must make this choice on EACH original return filed. You cannot make this choice after your return is filed. See Tax Information Publication #06A01-20 for more information. (Go to [www.myflorida.com/dor](http://www.myflorida.com/dor) and search for TIP #06A01-20.)

If you choose to donate your collection allowance to education, you must:

- Check the "check box" on Form DR-15CON;
- Leave Line 11 blank on Form DR-15CON; and
- Timely pay your tax and file your return.

The amount of your payment is the Amount Due with Return (Line 14), without a deduction for the collection allowance. When you check the check box and leave Line 11 blank, we will calculate the proper collection allowance and transfer this amount to the Educational Enhancement Trust Fund.

If you are not donating your collection allowance to education, and you file your return and pay tax on time, enter your collection allowance on Line 11. The collection allowance is 2.5% (.025) of the first \$1,200 of the Amount Due (Line 10), **not to exceed \$30 on each DR-7 return.** If your return or payment is late, enter "0."

**Line 12. Plus Penalty (for Late Returns or Payments)**

The penalty is either:

- A minimum of \$50 if 10% of Line 10 is less than \$50, or
- 10% of the amount due shown on Line 10.

**Remember,** if your returns or payment are late, you will owe the minimum penalty of \$50 for each location on every DR-7 even if you are filing a late "zero tax due" return.

**Line 13. Plus Interest**

If your payment is late, you owe interest on the Amount Due (Line 10). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and posted online at [www.myflorida.com/dor](http://www.myflorida.com/dor).

**Line 14. Amount Due with Return**

If you file your return and payment on time and you are not donating your collection allowance to education, subtract Line 11 from Line 10 and enter the amount due on Line 14. If your return or payment is late, add Lines 12 and 13 to Line 10 and enter the amount due on Line 14. Line 14 is the amount you owe.

**Electronic Payment Check Box**

If you make your payment electronically, check the box in the bottom left corner of your DR-15CON return.

**Lines 15(a) - 15(d). Discretionary Sales Surtax**

If you sell, rent, deliver, or receive taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax, you are required to collect surtax at the rate imposed in the county where the merchandise or service is delivered. The discretionary sales surtax also applies to the rental of real property and transient rentals and is collected at the county rate where the property is located.

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 and send both taxes to the Department.

Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, posted on our Internet site.

If you have locations in any Florida counties that impose a discretionary sales surtax, the applicable surtax rate is printed on each DR-7. For out-of-state locations, the DR-7 returns will not show a discretionary sales surtax rate. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart to help you determine when and at what rate to collect discretionary sales surtax.

For motor vehicle and mobile home sales, use the surtax rate of the county identified as the residence address of the purchaser on the registration or title document for the motor vehicle or mobile home. The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property. **The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.**

**When and at What Rate to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales**

If a selling dealer located in any <b>Florida county</b>	with a discretionary surtax	sells & delivers	into the county where the selling dealer is located	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
If a selling dealer located in any <b>Florida county</b>	with or without a discretionary surtax	sells & delivers	into counties <b>with different</b> discretionary surtax rates	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
If a selling dealer located in any <b>Florida county</b>	with or without a discretionary surtax	sells & delivers	into counties <b>without</b> a discretionary surtax	surtax <b>is not</b> collected
If an <b>out-of-state</b> selling dealer		sells & delivers	into a Florida county <b>with</b> a discretionary surtax	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
If an <b>out-of-state</b> selling dealer		sells & delivers	into a Florida county <b>without</b> a discretionary surtax	surtax <b>is not</b> collected

**Include discretionary sales surtax with tax reported on Lines A through E in Column 4 of all your DR-7 returns and your DR-15CON return. Do not send discretionary sales surtax collections to the county tax collector's office.**

**Line 15(a). Exempt Amount of Items Over \$5,000**

On your DR-7 returns and your DR-15CON return, enter the amount in excess of \$5,000 on each single sale of taxable tangible personal property (reported on Line A) and the amount in excess of \$5,000 for each single purchase for which sales tax and discretionary sales surtax is due (reported on Line B). **Example:** If you sold a single item for \$7,000, enter \$2,000 (the amount over \$5,000) on Line 15(a). Do **NOT** include exempt sales reported in Column 2.

**Line 15(b). Other Taxable Amounts NOT Subject to Surtax**

On your DR-7 returns and your DR-15CON return, enter the amount of taxable sales or purchases included in Column 3 that are not subject to discretionary sales surtax. This includes services and tangible personal property delivered into non-surtax counties that are subject to sales tax, but not subject to discretionary sales surtax. Do **NOT** include exempt sales reported in Column 2.

**Line 15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate**

On your DR-7 returns and your DR-15CON return, you must report the total amount of taxable sales for which you collected discretionary sales surtax at a rate different than the rate of the county in which you are located on Line 15(c). Enter the taxable amounts from Line A, Column 3, for which you collected discretionary sales surtax at a rate different than the county in which you are located. This amount would consist of taxable sales where you delivered the merchandise into a county with a different discretionary sales surtax rate.

**Example:** A business located in a county with a 1% discretionary sales surtax rate sells a single taxable item for \$3,000 and delivers the merchandise into a county with a 1.5% discretionary sales surtax rate. The discretionary sales surtax is to be collected at 1.5%. The business will report the \$3,000 on Line 15(c), since this is the taxable amount that was subject to a different county discretionary sales surtax rate. The business will report the surtax collected at 1.5% on Line 15(d).

**Line 15(d). Total Amount of Discretionary Sales Surtax Collected**

On your DR-7 returns and your DR-15CON return, enter the total amount of discretionary sales surtax due on Line 15(d). **Do not include state sales tax in this amount.**

**Line 16. Total Enterprise Zone Jobs Credits**

On your DR-7 returns and your DR-15CON return, enter the total of all enterprise zone jobs credits on Line 16. All approved enterprise zone jobs credits must be taken as provided by law. If you have any questions regarding how to request or deduct any enterprise zone jobs credits, call the Return Reconciliation Unit, Department of Revenue, at 850-717-6637.

**Line 17. Taxable Sales/Untaxed Purchases of Electric Power or Energy**

On your DR-7 returns and your DR-15CON return, enter the taxable amount of sales or untaxed purchases of electric power or energy subject to the 7% state rate. If the sale or untaxed purchase of electric power or energy occurred in a county that imposes discretionary sales surtax, the tax rate would be 7%, plus the applicable discretionary sales surtax rate.

**Line 18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel**

On your DR-7 returns and your DR-15CON return, enter the total amount of sales and untaxed purchases of dyed diesel fuel used in vessels or self-propelled off-road equipment. If the sale or purchase of dyed diesel fuel occurred in a county that imposes discretionary sales surtax, the tax rate would be 6%, plus the applicable discretionary sales surtax rate.

**Line 19. Taxable Sales from Amusement Machines**

On your DR-7 returns and your DR-15CON return, enter the amount of taxable sales from amusement machines.

**Line 20. Rural and/or Urban High Crime Area Job Tax Credits**

On your DR-7 returns and your DR-15CON return, enter the amount of rural and/or urban high crime area job tax credits for which you have received a letter of approval from the Department on Line 20 and include this amount on Line 8. Follow the instructions sent to you with the letter of authorized rural and/or urban high crime area job tax credits.

**Line 21. Other Authorized Credits**

On your DR-7 returns and your DR-15CON return, enter only credits specifically authorized by the Department. Follow the instructions sent to you from the Department.

**Signature(s)**

**Sign and date your DR-15CON and DR-7 returns.** For corporations, an authorized corporate officer must sign. If someone else prepared the returns, the preparer must also sign and date the returns in the spaces provided. Please provide telephone number(s) in the space(s) provided.

## Resources

 Information, forms, and tutorials are available on our Internet site at: [www.myflorida.com/dor](http://www.myflorida.com/dor)

 To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

 Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

 For a written reply to **tax questions**, write:  
Taxpayer Services  
Florida Department of Revenue  
5050 W Tennessee St Mail Stop 3-2000  
Tallahassee FL 32399-0112

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