



# Sales and Use Tax Return

**DR-15  
R. 07/12**

Rule 12A-1.097  
Florida Administrative Code  
Effective 01/13

You may file and pay tax online or you may complete this return and pay tax by 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 you complete this return. Instructions are posted on our website at [www.myflorida.com/dor](http://www.myflorida.com/dor).

Certificate Number:  **SALES AND USE TAX RETURN** HD/PM Date:     /     /     **DR-15 R. 07/12**

	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Collected
<b>Florida</b>				
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:	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	.
			<del>11. Less Collection Allowance</del>	<b>E-file/E-pay Only</b>
			12. Plus Penalty	.
			13. Plus Interest	.
			14. Amount Due with Return	.

**Due:**  *Do not write in the space below.*

**Late After:**

Check here if payment was made electronically.

9100 0 20149999 0001003031 9 4999999999 0000 5

Taxpayer Copy  
Verify Correct Collection Period

Name  
Address  
City/St/ZIP

Name  
Address  
City/St/ZIP

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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](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.

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 <b>NOT</b> 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). <b>Total Amount of Discretionary Sales Surtax Collected</b> (included in Column 4).....	15(d).
16. Total <b>Enterprise Zone Jobs Credits</b> (included in Line 6).....	16.
17. Taxable Sales/Untaxed Purchases of <b>Electric Power or Energy</b> (included in Line A).....	17.
18. Taxable Sales/Untaxed Purchases of <b>Dyed Diesel Fuel</b> (included in Line A) .....	18.
19. Taxable Sales from <b>Amusement Machines</b> (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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15(a). Exempt Amount of Items Over \$5,000 (included in Column 3) .....	15(a).
15(b). Other Taxable Amounts <b>NOT</b> 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). <b>Total Amount of Discretionary Sales Surtax Collected</b> (included in Column 4).....	15(d).
16. Total <b>Enterprise Zone Jobs Credits</b> (included in Line 6).....	16.
17. Taxable Sales/Untaxed Purchases of <b>Electric Power or Energy</b> (included in Line A).....	17.
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