FLORIDA DEPARTMENT OF REVENUE

Sales and Use Tax Return

DR-15
R. 01/15
TC
Rule 12A-1.097
Florida Administrative Code
Effective 01/15

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**.

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

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

Transient Rental Rate: Surtax Rate: Reporting Period

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

Name
Address
City/St
ZIP

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120

Due:
Late After:

☐ Check here if payment was made electronically.

9100 0 20169999 0001003031 3 4999999999 0000 5

Taxpayer Copy

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

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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. Sales and use tax brackets for the state tax rate and for the combined state rate and various discretionary sales surtax rates are available on our website 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 website.

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 Due** (included in Column 4)	**15(d).**
16.	Total **Enterprise Zone Jobs Credits** (included in Line 6)	**16.**
17.	Taxable Sales/Untaxed Purchases or Uses of **Electricity** (included in Line A)	**17.**
18.	Taxable Sales/Untaxed Purchases of **Dyed Diesel Fuel** (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

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 Due** (included in Column 4)	**15(d).**
16.	Total **Enterprise Zone Jobs Credits** (included in Line 6)	**16.**
17.	Taxable Sales/Untaxed Purchases or Uses of **Electricity** (included in Line A)	**17.**
18.	Taxable Sales/Untaxed Purchases of **Dyed Diesel Fuel** (included in Line A)	**18.**
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