



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.floridarevenue.com.

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		<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:		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		

Due:

Late After:

Check here if payment was made electronically.

9100 0 20189999 0001003031 7 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. 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.floridarevenue.com.

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
(_____) Telephone Number

Date

Signature of Preparer
(_____) Telephone Number

Date



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
(_____) Telephone Number

Date

Signature of Preparer
(_____) Telephone Number

Date



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.	_____