



# Instructions for DR-15SW Solid Waste and Surcharge Returns

DR-15SWN  
R. 01/18

Rule 12A-16.008  
Florida Administrative Code  
Effective 04/18

### Use this return to Report:

- ▶ Dry-Cleaning Gross Receipts Tax Due
- ▶ New Tire Fees Due
- ▶ Lead-Acid Battery Fees Due
- ▶ Rental Car Surcharge Due

### Complete the Back of the Return FIRST!

Dry-Cleaning Gross Receipts		Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.																														
A. Dry-Cleaning Gross Receipts	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>																															Signature of Taxpayer _____ Date _____ Telephone # _____
B. Less Exempt Receipts	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>																															Signature of Preparer _____ Date _____ Telephone # _____
C. Taxable Gross Receipts	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>																															
1. Dry-Cleaning Gross Receipts Tax Due - Multiply Taxable Gross Receipts by 2% (.02) and enter this amount on Line 1	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>																															
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5. Total Amount Due - Bring amount to Line 5 on front of return.	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>																															

The amount due (Line 5) on the back of the return is entered on Line 5 on the front of the return.

Solid Waste and Surcharge Return		HD/PM DATE: / /	DR-15SW R. 01/15																														
Certificate Number	Reporting Period	<b>T</b>																															
<input style="width: 100%;" type="text"/>	<input style="width: 100%;" type="text"/>	<b>DR-15SW</b>																															
<p style="font-size: small; margin-top: 5px;">FLORIDA DEPARTMENT OF REVENUE 5050 W TENNESSEE ST TALLAHASSEE FL 32399-0120</p>		5. Total tax, fees, and surcharges due (from Line 5 on reverse side)	<table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr> </table>																														
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<p style="font-size: x-small; margin: 0;">Due: _____ Late After: _____</p> <p style="font-size: x-small; margin: 0;"><input type="checkbox"/> Check here if payment was made electronically.</p>		<p>The amount of credits (Line 6) cannot be more than the tax, fees, and surcharges due (Line 5).</p>																															

Be sure to use the correct tax return for each reporting period.

The amount of credits (Line 6) cannot be more than the tax, fees, and surcharges due (Line 5).

## Subscribe to Receive Email Alerts from the Department!

Did you know you can subscribe to the Department's tax publications and receive email alerts when certain items are posted on the website? Subscriptions are available for due date reminders, Tax Information Publications, and proposed rules.

**Subscribe today at: [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe)**

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

**Due Dates:** Returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your return must be received electronically, postmarked, or hand delivered on the first business day following the 20th. **You must file a return for each reporting period, even if no solid waste taxes, fees, or surcharges are due.**

**Electronic Filing and Payment:** You can file and pay solid waste taxes, fees, and surcharges by using the Department's website or you may purchase software from a software vendor. If you would like to voluntarily file and pay solid waste taxes, fees, and surcharges electronically, you may do so. Solid waste taxpayers who paid **\$20,000 or more** in solid waste taxes, fees, and surcharges during the most recent state fiscal year (July through June) **are required** to file and pay solid waste taxes, fees, and surcharges electronically during the next calendar year (January through December).

**Enroll to file and pay electronically:** Visit the Department's website at: [floridarevenue.com](http://floridarevenue.com). After you complete your electronic enrollment, additional instructions on electronic filing will be mailed to you.

**Due Dates for Initiating Electronic Payments:** To avoid penalty and interest, you must **initiate your electronic payment and receive a confirmation number no later than 5:00 p.m., ET, on the business day prior to the 20th.** Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit: [floridarevenue.com/forms](http://floridarevenue.com/forms), select the e-Services section, and then select the current year *Florida e-Services Calendar of Due Dates* (Form DR-659).

**No Tax Due?** **You must file a tax return for each reporting period, even if no solid waste tax, fees, or surcharges are due.** If no taxes, fees, or surcharges are due, enter "0" on Line 10, "Amount due with return."

**Due Date Reminders:** If you file your paper returns monthly or quarterly, you can sign up to receive an email every reporting period, reminding you of the due date. Visit: [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe). Electronic filers will receive due date reminders without using the subscription service.

**Amended replacement returns:** If you discover that your original return was incorrect, you must complete an amended return and submit it electronically or by mail. Your amended return will replace any return you previously filed for the same reporting period. It is important that you complete the amended return as it should have been originally filed rather than entering only additional or corrected information.

The quickest way to file an amended return is online. Visit the Department's website at: [floridarevenue.com](http://floridarevenue.com) to submit your amended return electronically and pay any additional tax due or report an overpayment.

If you choose to file an amended return by mail, you will need a blank return from the Department. To download a blank return, visit: [floridarevenue.com/forms](http://floridarevenue.com/forms), select the Solid Waste and Surcharge section, and select the return that you need. **Write your certificate number, reporting period, business name, and address on the return.**

- Write "Amended replacement" on the return you use. (see example below)
- Enter the correct information on Lines 1-10.

The image shows a sample of a 'Solid Waste and Surcharge Return' form, DR-15SW, R. 01/15. The form is titled 'Amended replacement'. It includes fields for 'Certificate Number' and 'Reporting Period'. Below these are five rows of boxes for entering amounts, labeled 5 through 10. Row 5 is 'Total tax, fees, and surcharge due (from Line 5 on reverse side)'. Row 6 is 'Less credits'. Row 7 is 'Net amount due'. Row 8 is 'Plus penalty'. Row 9 is 'Plus interest'. Row 10 is 'Amount due with return'. The Florida Department of Revenue address is listed as 5050 W Tennessee St, Tallahassee FL 32399-0120. There is a 'Due Late After' checkbox and a note: 'Check here if payment was made electronically.'

Your amended return may result in an overpayment or an additional amount due. If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 10 of the amended return will not match any overpayment or any additional amount due. You must pay any additional amount due with the amended return. If you have overpaid, a credit for the amount overpaid will be issued.

**Checks or Money Orders (NO Cash):** Tax payments must be in U.S. funds only. Make checks or money orders payable to the Florida Department of Revenue. **Write your certificate number on your check or money order.** Mail your check or money order with your return.

**Mailing Your Returns and Payments:** If you received window-style envelopes from the Department, be sure to place your return in the envelope so the Department's mailing address can be seen in the window of the envelope. **If you use a return without your business information printed on it, write your business name, address, certificate number, and reporting period in the spaces provided.** If you do not have a window-style return envelope, mail your return and payment to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0120

**If you need to replace lost or damaged returns or coupon books,** call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

## Account Changes

**If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department.** You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting:

[floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount)

If you want to notify us in writing, mail a letter to:  
Account Management MS 1-5730  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0160

**Be sure to include your business partner number and your certificate number** in any written correspondence you mail to the Department.

If you cancel your account or sell your business, you must **file a final return and pay all applicable taxes** within **15 days** after

closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

**Submit a new registration (online or paper) if you:**

- move your business location from one Florida county to another (does not apply to accounts for the dry-cleaning gross receipts tax);
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

## **Explanation of Taxes, Fees, and Surcharges Reported on the DR-15SW**

**Gross Receipts Tax on Dry-Cleaning/Laundrying:** A gross receipts tax is imposed on every dry-cleaning and dry drop-off facility engaged in the business of dry-cleaning or laundering clothing and other fabrics, and providing coin-operated dry-cleaning machines in Florida. This tax is not imposed on the receipts received from coin-operated laundry machines or on laundry done on a wash, dry, and fold basis.

**New Tire Fee:** The new tire fee is imposed on dealers making retail sales of new motor vehicle tires, including those sold to governmental entities or tax-exempt entities, when such sales are made within Florida. The fee is due whether the tire is sold separately or as a component part of the vehicle. The fee must be separately stated on the sales receipt or invoice and included in the total amount subject to sales tax.

**Lead-Acid Battery Fee:** The lead-acid battery fee is imposed on dealers making retail sales of new and remanufactured lead-acid batteries, including those sold to governmental entities, or tax-exempt entities, when such sales are made within Florida. The fee applies to new and remanufactured batteries for use in motor vehicles (on-road or off-road), vessels, or aircraft. The fee is due whether the battery is sold separately or as a component part of the vehicle, vessel, or aircraft. If the dealer passes this fee along to the purchaser as a cost item, the dealer must separately state the fee on the sales receipt or invoice and include it in the total amount subject to sales tax.

**Rental Car Surcharge:** The rental car surcharge is imposed on the lease or rental of, or use under a car-sharing service membership of, motor vehicles designed to accommodate less than nine passengers. The surcharge does not apply to the lease or rental of motorcycles, mopeds, trucks, trailers, recreational vehicles, or van conversions. The lease or rental is exempt from the surcharge when the purchaser issues a sales tax exemption certificate to lease or rent the motor vehicle exempt from sales tax.

A \$2 per day rental car surcharge applies to the first 30 days, or portion of a day, a motor vehicle is continuously leased or rented in Florida to one person, even when the vehicle is licensed outside Florida.

A \$1 per usage rental car surcharge applies to the use of a motor vehicle by a member of a car-sharing service for a period of less than 24 hours. If the member uses the motor vehicle for 24 hours or more in a single usage, the \$2 per day surcharge applies.

**Report the Surcharge by County (DR-15SWS Schedule):** Florida law requires dealers to report the rental car surcharge by the county where the lessee picks up the passenger motor vehicle. If you have multiple business locations at which you lease or rent motor vehicles designed to accommodate less than nine passengers, you must have a separate *Certificate of*

*Registration* for each business location and report the rental car surcharge due for that business location.

Complete Form DR-15SWS, *Schedule of Rental Car Surcharge by County*, when:

- You lease or rent a vehicle from your business location in one Florida county and your customer picks up the vehicle in another Florida county. Use Form DR-15SWS to report the surcharge in the county where the vehicle is picked up.
- You have no business locations in Florida and you lease a vehicle for 12 months or longer that is registered, licensed, or titled in Florida. Use Form DR-15SWS to report the surcharge in the county where the residence address of the lessee identified on the vehicle registration, license, or title is located.

On Form DR-15SWS, *Schedule of Rental Car Surcharge by County*, enter the rental car surcharge by the county where the surcharge is attributed. Total the surcharge due for all counties and enter the total amount on the Rental Car Surcharge Due line (Line 4) on the back of the DR-15SW, *Solid Waste and Surcharge Return*.

Dealers who electronically file their returns (DR-15SW) will complete the DR-15SWS schedule electronically.

## **Line-by-Line Instructions for Completing the DR-15SW**

**Complete the back of the return first.**

### **Dry-Cleaning Gross Receipts**

#### **A: Dry-Cleaning Gross Receipts**

Enter the total charges imposed by dry-cleaning and dry drop-off facilities for laundering and dry-cleaning clothing and other fabrics (including coin-operated dry-cleaning machines) during the reporting period on Line A. Do not include charges imposed for coin-operated laundry machines or laundry done on a wash, dry, and fold basis.

#### **B: Less Exempt Receipts**

Enter the total exempt receipts from other dry-cleaning and dry drop-off facilities that issued you a resale certificate to buy laundering or dry-cleaning services for the purpose of reselling those same services on Line B.

#### **C: Taxable Gross Receipts**

Subtract exempt receipts (Line B) from dry-cleaning gross receipts (Line A) and enter the amount of taxable gross receipts on Line C.

#### **Line 1 Dry-Cleaning Gross Receipts Tax Due**

Multiply the taxable gross receipts on Line C by 2% (taxable gross receipts  $\times$  .02) and enter the dry-cleaning gross receipts tax due on Line 1.

#### **Line 2 New Tire Fees Due**

Enter the total amount of new tire fees due during the reporting period on Line 2. The new tire fee is imposed at the rate of \$1 per tire on each new tire sold at retail in Florida. Do not include the new tire fees that were refunded to customers who returned the new tire and received a refund of the total sales price of the tire.

#### **Line 3 Lead-Acid Battery Fees Due**

Enter the total amount of lead-acid battery fees due during the reporting period on Line 3. The lead-acid battery fee is imposed at the rate of \$1.50 per battery

on each new or remanufactured battery sold at retail in Florida. Do not include the lead-acid battery fees that were refunded to customers who returned the battery and received a refund of the total sales price of the battery.

**Line 4 Rental Car Surcharge Due**

Enter the total amount of rental car surcharge due during the reporting period on the lease or rental of, or use under a car-sharing service membership of, motor vehicles designed to accommodate less than nine passengers on Line 4.

A \$2 per day rental car surcharge applies to the first 30 days, or portion of a day, a motor vehicle is continuously leased or rented in Florida to one person, and the use of a motor vehicle by a member of a car-sharing service for 24 hours or longer in a single usage. A \$1 per usage rental car surcharge applies to the use of a motor vehicle by a member of a car-sharing service for a period of less than 24 hours.

**Line 5 Total tax, fees, and surcharges due**

Add lines 1 through 4 and enter the total on Line 5 on the back of the return. Bring the total from Line 5 on the back of the return to Line 5 on the front of the return.

**Line 6 Less credits**

Enter the total amount of allowable deductions, including credit memos issued by the Department on Line 6.

**You will not receive a credit** if the total amount of credit (Line 6) is greater than the total tax, fee, and surcharges due (Line 5). If the total amount of credit is greater than the total tax, fee, and surcharges due, reduce the amount of credits claimed to equal the total tax, fee, and surcharges due. You may report the remaining amount of credits (not to exceed the

total tax, fee, and surcharges due) on your next return. When you file your FINAL return, complete an *Application for Refund - Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

**Line 7 Net amount due**

Enter the result of Line 5 minus Line 6 on Line 7.

**Line 8 Plus penalty**

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 7 is less than \$50, or
- 10% of the net amount due on Line 7.

If your return or payment is late, the minimum penalty is \$50, **even if you file a late return with no tax due.**

**Line 9 Plus interest**

If your payment is late, you owe interest on the "Net amount due" (Line 7). Florida law provides a floating rate of interest for late payments of taxes, fees, and surcharges due. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available on the Department's website.

**Line 10 Amount due with return**

Enter the total of Lines 7, 8, and 9.

**Electronic payment check box:** If you make your payment electronically, check the box on the front of the return.

**Signature(s):** Sign and date your return. For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

## Contact Us

Information, forms, and tutorials are available on the Department's website: [floridarevenue.com](http://floridarevenue.com)

**To speak with a Department representative**, or if you need to replace a lost or damaged return or coupon book, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

**For written replies to tax questions**, write to:

Taxpayer Services - MS 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112

To find a **taxpayer service center** near you, visit: [floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters)

**Subscribe to receive Updates by Email from the Department.**

Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at: [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe)

**Educational Tax Webinars**

The Department of Revenue is proud to partner with SCORE to provide Florida businesses with resources needed to be successful. SCORE is a nonprofit association of volunteer business counselors supported by the U.S. Small Business Administration. Visit the Department's Taxpayer Education web page for additional information and available webinars at: [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education)

## References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.*

*The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

Form DR-15SWS

Schedule of Rental Car Surcharge by County

Rule 12A-16.008, F.A.C.

Form DR-15SW

Solid Waste and Surcharge Return

Rule 12A-16.008, F.A.C.

Form DR-26S

Application for Refund - Sales and Use Tax

Rule 12-26.008, F.A.C.