



Sales and Use Tax Return

DR-15
R. 08/18
Rule 12AER18-07, F.A.C.
Effective 08/18
Page 1 of 2

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), incorporated by reference in Rule 12AER18-07, F.A.C., before you complete this return. Instructions are posted at floridarevenue.com/forms.

Certificate Number:		Sales and Use Tax Return		HD/PM Date:	/	/	DR-15 R. 08/18
Florida		1. Gross Sales	2. Exempt Sales	3. Taxable Amount			4. Tax Due
A. Sales/Services/Electricity		.	.				.
B. Taxable Purchases		Include use tax on Internet / out-of-state untaxed purchases →					.
C. Commercial Rentals		.	.				.
D. Transient Rentals		.	.				.
E. Food & Beverage Vending		.	.				.
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			.
				12. Plus Penalty			.
				13. Plus Interest			.
				14. Amount Due with Return			.
				E-file/E-pay Only			.
							.
							.
							.

Name
Address
City/St
ZIP

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

Due: _____
Late After: _____

Certificate Number:		Sales and Use Tax Return		HD/PM Date:	/	/	DR-15 R. 08/18
Florida		1. Gross Sales	2. Exempt Sales	3. Taxable Amount			4. Tax Due
A. Sales/Services/Electricity		.	.				.
B. Taxable Purchases		Include use tax on Internet / out-of-state untaxed purchases →					.
C. Commercial Rentals		.	.				.
D. Transient Rentals		.	.				.
E. Food & Beverage Vending		.	.				.
Surtax Rate:		Reporting Period		5. Total Amount of Tax Due			.
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							.
							.
							.

Name
Address
City/St
ZIP

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

Due: _____
Late After: _____

File and Pay Online to Receive a Collection Allowance. When you electronically file your tax return and pay timely, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of tax due, not to exceed \$30. To pay timely, you must initiate payments no later than 5:00 p.m., ET, on the business day prior to the 20th. More information on filing and paying electronically, including a *Florida e-Services Calendar of Due Dates* (Form DR-659), is available at floridarevenue.com.

Due Dates. Returns and payments are **due on the 1st and late after the 20th day of the month** following each reporting period. **A return must be filed for each reporting period, even if no tax is due.** If the 20th falls on a Saturday, Sunday, or a state or federal holiday, returns are timely if postmarked or hand delivered on the first business day following the 20th.

Penalty. If you file your return or pay tax late, a late penalty of 10% of the amount of tax owed, but not less than \$50, may be charged. The \$50 minimum penalty applies even if no tax is due. A floating rate of interest also applies to late payments and underpayments of tax.

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. **Hope Scholarship 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 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

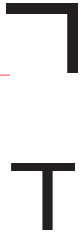
Date

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. **Hope Scholarship 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 or Urban High Crime Area Job Tax Credits 20. _____
- 21. Other Authorized Credits 21. _____