Registration/Account Changes
If you want to report additional locations under your consolidated account, call Taxpayer Services. The additional locations must be registered with the Department and must have the same federal employer identification number as your consolidated account number.

The quickest way to make changes to your business locations, mailing address, phone numbers, or tax status (active/inactive), is to notify us online. Go to www.myflorida.com/dor, select Information for Businesses and Employers, then select Change address or account status. If you choose, you may send a written request to Taxpayer Services. Be sure to include your consolidated number (80-code number) and the individual sales tax certificate number of the location.

You must submit a new registration online, or print a Florida Business Tax Application (Form DR-1) from our website and submit the application to the Department, if you:

- move a business location from one county to another;
- change your legal entity; or
- change the ownership of your business.

Amended Returns: If you discover that your original DR-15CON and DR-7 returns were incorrect, call 800-352-3671 and our staff will help you amend your returns.

Completing Form DR-15CON and DR-7 Returns
Form DR-15CON is a summary report for all locations on Forms DR-7. Before completing the DR-15CON, you must first complete all of the respective lines and columns on your DR-7 forms for each individual location. The total of all columns on the DR-7 forms should then be transferred to the appropriate lines and columns on the DR-15CON.

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

Electronic Filing and Payment: Consolidated filers are required to electronically file (e-file) and pay (e-pay) tax. You can file and pay sales and use tax by using the Department’s convenient, free, and secure website or you may purchase software from a software vendor.

Due Dates: Tax 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 state or federal holiday, your tax return must be received electronically on the first business day following the 20th.

Due Dates for Initiating Electronic Payments (E-pay): You must initiate electronic payments no later than 5:00 p.m., ET, on the business day prior to the 20th. You must send electronic payments on or before the initiation deadlines. (Check the Calendar of Due Dates, Form DR-659.) Keep the confirmation/trace number or acknowledgement in your records.

Vendor software: You may purchase software from a software vendor to file and pay sales and use tax electronically. While you may use purchased software to file your sales and use tax electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department. If you use vendor software to prepare a “tax calculation worksheet,” do not file the worksheet with the Department as a tax return. To ensure proper credit to your account, be sure to transfer information from the worksheet to your personalized return.

Checks or Money Orders (NO Cash): Tax payments must be in U.S. funds only. Do not send cash in the mail. Make checks or money orders payable to the Florida Department of Revenue. Write your 80-code sales and use tax certificate number on your check or money order. Mail the check or money order with your Form DR-15CON and Forms DR-7.

Keep records that support all transactions for at least three years from the date you file your return or the date it is required to be filed, whichever is later.

Florida Annual Resale Certificate
Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. You may provide your Florida Annual Resale Certificate or certificate number for either the consolidated number (80-code number) or for an active location reported under the consolidated number. If you purchase or rent property or services that will be used in your business, your Florida Annual Resale Certificate should not be used.

As a dealer, you have an obligation to collect the applicable amount of sales and use tax and discretionary sales surtax when you resell or re-rent the property or service at retail. If you need help determining what you may buy or rent tax-exempt for resale, the Florida Annual Resale Certificate for Sales Tax brochure (Form GT-800060) is posted on our website.

Sellers who make tax-exempt sales or rentals for purposes of resale or re-rental must document the exemption using any one of these methods:

- Obtain a paper or electronic copy of your customer’s current Florida Annual Resale Certificate.
- For each tax-exempt sale, use your customer’s Florida sales tax certificate number to obtain a transaction authorization number.
- For each tax-exempt customer, use your customer’s Florida sales tax certificate number to obtain a vendor authorization number.

Sellers may verify a Florida Annual Resale Certificate number and obtain an authorization number by:

- Visiting our website at www.myflorida.com/dor
- Using our free FL Tax mobile app on an iPhone or iPad, Android phone or tablet, or a Windows Phone.
- Calling our automated toll-free verification system at 877-357-3725.

Proper Collection of Tax
Collecting the right amount of tax is important because mistakes will cost you money. 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. Additionally, most counties also have a discretionary local option sales surtax. Bracket rates are posted at www.myflorida.com/dor.

\[
\text{[State Sales and Use Tax Rate]} + \text{[Discretionary Sales Surtax Rate]} = \text{[Total Tax Rate]}
\]
Calculate the total tax to be collected on the total amount of the sale. The total tax collected must be shown on each invoice. The sales tax and discretionary sales surtax may be shown as one total, or each tax can be shown separately. In many cases, the actual tax you collect is more than a straight percentage of the sales or use tax and surtax. You must use the bracket system to calculate the tax due when any part of each total sale is less than a whole dollar amount.

Example using brackets:
A customer purchases a taxable item that sells for $60.67 (before tax) in a county with no discretionary sales surtax. To calculate the correct amount of Florida sales tax, the seller first multiplies $60 by 6% (state sales tax rate) to determine the sales tax on the whole dollar portion of the sale ($60 x 6% = $3.60). Using the bracket system, the seller then determines that the correct amount of sales tax on the amount less than a dollar ($0.67) is $.05. Therefore, the total sales tax due on this transaction is $3.65 ($3.60 + $.05 cents).

In addition to reporting the Taxable Amount on the front of your return, remember to complete the back of the return for the following:
- Taxable sales and untaxed purchases or uses of electricity on Line 17.
- Taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment on Line 18.
- Taxable sales from amusement machines on Line 19.

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report the total amount of discretionary sales surtax due on Line 15(d).

Amusement and Vending Machine Sales – You must be registered in each county where you operate vending and/or amusement machines. You must report the gross sales from amusement machines and vending machines containing items other than food and beverages, and the tax due.

Total receipts from machines ÷ Tax Rate Divisor = Gross Sales.

Gross Sales x Surtax Rate = Discretionary Sales Surtax due.

- If you operate vending machines containing food or beverage items, complete Line E.
- If you operate amusement machines, include receipts in Line A and also complete Line 19.

<table>
<thead>
<tr>
<th>Sales/Surtax Rate</th>
<th>Amusement Divisor</th>
<th>Other Vended Items Divisor</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.0%</td>
<td>1.040</td>
<td>1.0659</td>
</tr>
<tr>
<td>6.5%</td>
<td>1.045</td>
<td>1.0707</td>
</tr>
<tr>
<td>7.0%</td>
<td>1.050</td>
<td>1.0749</td>
</tr>
<tr>
<td>7.5%</td>
<td>1.055</td>
<td>1.0791</td>
</tr>
<tr>
<td>8.0%</td>
<td>1.0600</td>
<td>1.0833</td>
</tr>
</tbody>
</table>

Example
The total receipts from an amusement machine(s) in a county with a combined sales and surtax rate of 6.5% total $100.00. Total receipts divided by the amusement machine divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$100 ÷ 1.045 = $95.69 (gross sales) $100 – $95.69 = $4.31 (tax due, including discretionary sales surtax due) $95.69 x .005 = .48 [surtax to be reported on Line 15(d)]

Line B. Taxable Purchases - Use Tax
You owe “use tax” on taxable purchases of goods or services you have used or consumed that were:
- Internet and out-of-state purchases not taxed by the seller and NOT purchased for resale.
- Out-of-state or local purchases not taxed by a supplier and NOT purchased for resale whether ordered online, from a catalog, or by telephone.
- Taxable items, originally purchased untaxed for resale, which you, your business, or employees used or consumed.

Include use tax and discretionary sales surtax on the return for the reporting period during which you purchased, used, or consumed the item(s).
Column 1. Gross Sales - Not Applicable

Column 2. Exempt Sales - Not Applicable

Column 3. Taxable Amount - Enter the total amount of purchases used or consumed that were not taxed by suppliers and not for resale. If you report purchases exempt from discretionary sales surtax, also complete Line 15(a) or Line 15(b).

Column 4. Tax Due - Enter the total amount of use tax due, including discretionary sales surtax due.

- You must also report all discretionary sales surtax due on Line 15(d).
- If you paid sales tax to another state at a rate less than 6%, enter the total amount of Florida use tax, plus any applicable discretionary sales surtax on Line B, Column 4, and claim a credit for the tax paid to the other state on Line 6. When claiming a credit for sales tax paid to another state, make sure it is legally imposed. When in doubt, contact the tax agency in the state where the tax was paid.

Line C. Commercial Rentals
Taxable commercial rentals include the business of renting, leasing, letting, or granting a license to use or occupy any real property. Sales tax, plus discretionary sales surtax, is due on the total consideration charged for such use, which may include charges for property taxes (whether paid to the landlord or directly to the county tax collector’s office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation). The $5,000 limitation for discretionary sales surtax does not apply to commercial rentals.

Column 1. Gross Sales - Enter the total amount of commercial rentals. Do not include tax collected in gross sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt commercial rentals included in Line C, Column 1. Enter “0” if none. See Section 212.031, Florida Statutes (F.S.), and Rule 12A-1.070, Florida Administrative Code (F.A.C.), for exemptions specifically available to commercial rentals.

Column 3. Taxable Amount - Subtract total exempt commercial rentals from total gross commercial rentals and enter the difference (the taxable amount).

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

Line D. Transient Rentals
Transient rentals are leases or rentals of living, sleeping, or housekeeping accommodations, such as hotels, motels, single-family dwellings, multi-unit dwellings, apartments, rooming houses, condominiums, timeshare resorts, vacation houses, beach houses, mobile homes, or any other living, sleeping, or housekeeping accommodations. Transient rental taxes must be collected and paid on all rental charges, including any rental charges that are required to be paid by the guest as a condition of the use of the accommodation, unless the rental charge is specifically exempt. See Rule 12A-1.061, F.A.C., for more information on what constitutes a “rental charge” and which rental charges are specifically exempt.

Some counties impose one or more local option taxes on transient rentals. Many counties self-administer these local option taxes. Contact your county taxing agency to determine whether your county imposes one of these taxes and if you are required to report and pay the taxes directly to your county taxing agency or to the Department of Revenue.

Current transient rental tax information is listed on Form DR-15TDT, posted on our website. This form lists county local option transient rental rates and whether the county or the Department of Revenue is responsible for collecting and administering the local option transient rental tax.

Column 1. Gross Sales - Enter the total gross amounts (rental charges) charged for transient rentals only. Do not include tax collected in gross sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt transient rentals included in Line D, Column 1. Enter “0” if none.

Column 3. Taxable Amount - Subtract total exempt transient rentals (Column 2) from total gross transient rentals (Column 1) and enter the difference (the taxable amount).

Column 4. Tax Due - Enter the total amount of tax due, including any discretionary sales surtax due and any local option tax (for example, tourist development tax) administered by the Department of Revenue. You must also report all discretionary sales surtax due on Line 15(d). The $5,000 limitation for discretionary sales surtax does not apply to transient rentals.

Line E. Food & Beverage Vending
If you operate food and beverage vending machines, compute your gross sales by dividing the total receipts from the machine(s) by the appropriate food and beverage divisor for the county where the machine(s) is located.

Column 1. Gross Sales - Enter the total amount of gross sales computed from food and beverage vending machines receipts. Do not include tax collected in gross sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt sales included in Line E, Column 1. Enter “0” if none.

Column 3. Taxable Amount - Subtract total exempt sales from total gross sales and enter the taxable amount.

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

<table>
<thead>
<tr>
<th>Sales/Surtax Rate</th>
<th>Food and Beverage Divisor</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.0%</td>
<td>1.0686</td>
</tr>
<tr>
<td>6.5%</td>
<td>1.0686</td>
</tr>
<tr>
<td>7.0%</td>
<td>1.0726</td>
</tr>
<tr>
<td>7.5%</td>
<td>1.0767</td>
</tr>
<tr>
<td>8.0%</td>
<td>1.0808</td>
</tr>
</tbody>
</table>

Example
The total receipts from a soft drink machine in a county with a combined sales and surtax rate of 6.5% total $100. Total receipts divided by the food and beverage divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$100 ÷ 1.0686 = $93.58 (gross sales)
$100 – $93.58 = $6.42 (tax due, including discretionary sales surtax due)
$93.58 x .005 = $.47 [surtax to be reported on Line 15(d)]
**Line 5. Total Amount of Tax Due**
Add all the amounts in Column 4, Lines A through E, and enter the total amount of tax due.

**Line 6. Less Lawful Deductions**
Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported on Line 8). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, enterprise zone jobs credits, and any other deductions allowed by law.

- If you are claiming any approved enterprise zone jobs credits, report the amount of the credits on Line 6 and on Line 16.
- Do not include documentation with your return.

The amount reported on Line 6 cannot be more than the amount reported on Line 5. If Line 6 exceeds Line 5, adjust the amount on Line 6 to equal the amount on Line 5, and claim any remaining balance on Line 6 of your next return.

**Line 7. Net Tax Due**
Subtract Line 6 from Line 5 and enter the amount on Line 7.

**Lines 8-9. Estimated Tax**
If you paid $200,000 or more in sales and use tax (excluding discretionary sales surtax) on returns you filed during the most recent state fiscal year (July through June), you must make an estimated sales tax payment every month, starting with the December return, due January 1. If this is your FINAL return or if you have questions about estimated tax, call Taxpayer Services.

**Line 8. Less Estimated Tax Paid/Department of Revenue (DOR) Credit Memo**
Enter the total amount of estimated tax you paid last month, the amount of any sales tax credit memo(s) issued by the Department, and the amount of any specifically authorized tax credits for which you have received a letter of approval from the Department. Follow the instructions sent to you from the Department.

If the total amount of credits exceeds the Net Tax Due (Line 7), adjust Line 8 to equal Line 7, and claim any remaining balance on Line 8 of your next return. If this is your FINAL return, complete an Application for Refund – Sales and Use Tax (Form DR-26S) to obtain a refund of the credit balance.

**Line 9. Plus Estimated Tax Due Current Month**
Enter the total amount of estimated tax due, if applicable, calculated using one of the following three methods. You are NOT required to use only one method and may choose to use any one of these methods throughout the year.

**Three Methods for Computing Estimated Tax**
The percentage for calculating estimated tax is 60%. Your estimated tax liability is based only on Florida sales and use tax due (Form DR-15CON, Line 7, Net Tax Due minus discretionary sales surtax). If you incorrectly calculate or forget to enter your estimated tax, you cannot amend your return. Compute your estimated tax liability by one of the following methods:

**Method 1 – Average Tax Liability**
Calculate 60% of your average sales tax due for the months during the previous calendar year that you reported taxable transactions.

**Method 2 – Current Month/Previous Year**
When completing your December return, multiply the amount on Line 7 of your January return for the same calendar year (less discretionary sales surtax) by 60%. Enter that amount on Line 9.

**Method 3 – Current Month**
Calculate 60% of the sales tax due for the next month’s return.

**Example:** When completing your December return, your estimated tax liability is 60% of what you will report (minus discretionary sales surtax) on your January return. Enter that amount on Line 9.

**Penalty for Underpayment of Estimated Tax** – If you underpaid your last month’s estimated tax on Line 9 (Form DR-15CON), you owe a penalty of 10% on the underpaid amount. A Notice of Amount Due will be issued by the Department if you underpaid estimated tax.

**Line 10. Amount Due**
Subtract the amount on Line 8 from Line 7. Add the amount on Line 9. Enter the result on Line 10. The amount entered on Line 10 cannot be negative.

**Line 11. Less Collection Allowance**
**E-file/E-pay Only**
If you electronically file (e-file) your return and electronically pay (e-pay) tax timely, you are entitled to receive a collection allowance. The collection allowance is 2.5% (.025) of the first $1,200 of the Amount Due (Line 10), not to exceed $30 on each DR-7 return.

You are not entitled to a collection allowance if you file your return or make your payment by a method other than electronic means. Filing and paying your tax using the Department’s website or using vendor software is fast, accurate, and secure. Visit e-Services on our website for additional information about filing (e-file) and paying (e-pay) tax electronically.

Only dealers who e-file and e-pay timely may receive a collection allowance, and may choose to donate the allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida. If you are eligible and choose to donate your collection allowance to education, check the “donate to education” box and leave Line 11 blank. We will calculate the proper collection allowance and transfer this amount to the Educational Enhancement Trust Fund. You must make this choice on EACH original and timely filed electronic return. You cannot make this choice after your electronic return is filed.
Line 12. Plus Penalty
For late returns and payments, the penalty is either:

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

If your return or payment is late, you will owe the minimum penalty of $50 for each location on every DR-7, even if you are filing a late “zero tax due” return.

Line 13. Plus Interest
If your payment is late, you owe interest on the Amount Due (Line 10). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and posted online at www.myflorida.com/dor.

Line 14. Amount Due with Return
Only dealers who e-file and e-pay timely may receive a collection allowance. Subtract Line 11 from Line 10 and enter the amount due on Line 14. If you choose to donate your collection allowance to education, check the "donate to education" box and leave Line 11 blank.

All dealers: If your return or payment is late, add Lines 12 and 13 to Line 10 and enter the amount due on Line 14. Line 14 is the amount you owe.

Electronic Payment Check Box
If you make your payment electronically, check the box in the bottom left corner of your DR-15CON return.

Lines 15(a) - 15(d). Discretionary Sales Surtax
If you sell, rent, deliver, or receive taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax, you are required to collect surtax at the rate imposed in the county where the merchandise or service is delivered. The discretionary sales surtax also applies to the rental of real property and transient rentals and is collected at the county rate where the property is located.

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 and send both taxes to the Department.

Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, Discretionary Sales Surtax Information, posted on our website.

If you have locations in any Florida counties that impose a discretionary sales surtax, the applicable surtax rate is printed on each DR-7. For out-of-state locations, the DR-7 returns will not show a discretionary sales surtax rate. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is made to, a county that imposes a surtax. Use the chart below to help you determine when and at what rate to collect discretionary sales surtax.

For motor vehicle and mobile home sales, use the surtax rate of the county identified as the residence address of the purchaser on the registration or title document for the motor vehicle or mobile home. The surtax applies to the first $5,000 of the sales amount on any item of tangible personal property. The $5,000 limitation does not apply to rentals of real property, transient rentals, or services.

Include discretionary sales surtax with tax reported on Lines A through E in Column 4 of all your DR-7 returns and your DR-15CON return. Do not send discretionary sales surtax collections to the county tax collector’s office.

Use our Address/Jurisdiction database to determine which county an address is located in. Go to:
https://pointmatch.state.fl.us/Default.aspx

Line 15(a). Exempt Amount of Items Over $5,000
On your DR-7 returns and your DR-15CON return, enter the amount in excess of $5,000 on each single sale of taxable tangible personal property (reported on Line A) and the amount in excess of $5,000 for each single purchase for which sales tax and discretionary sales surtax is due (reported on Line B). Example: If you sold a single item for $7,000, enter $2,000 (the amount over $5,000) on Line 15(a). Do NOT include exempt sales reported in Column 2.

Line 15(b). Other Taxable Amounts NOT Subject to Surtax
On your DR-7 returns and your DR-15CON return, enter the amount of taxable sales or purchases included in Column 3 that are not subject to discretionary sales surtax. This includes services and tangible personal property delivered into non-surtax counties that are subject to sales tax, but not subject to discretionary sales surtax. Do NOT include exempt sales reported in Column 2.

Line 15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate
On your DR-7 returns and your DR-15CON return, you must report the total amount of taxable sales for which you collected discretionary sales surtax at a rate different than the rate of the county in which you are located on Line 15(c). Enter the taxable amounts from Line A, Column 3, for which you collected discretionary sales surtax at a rate different than the county in which you are located. This amount would consist of taxable sales where you delivered the merchandise into a county with a different discretionary sales surtax rate.

Example: A business located in a county with a 1% discretionary sales surtax rate sells a single taxable item for $3,000 and delivers the merchandise into a county with a 1.5% discretionary sales surtax rate.

When and at What Rate to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales

| If a selling dealer located in any Florida county | with a discretionary surtax | sells & delivers | into the county where the selling dealer is located | surtax is collected at the county rate where the delivery is made |
| If a selling dealer located in any Florida county | with or without a discretionary surtax | sells & delivers | into counties with different discretionary surtax rates | surtax is collected at the county rate where the delivery is made |
| If a selling dealer located in any Florida county | with or without a discretionary surtax | sells & delivers | into counties without a discretionary surtax | surtax is not collected |
| If an out-of-state selling dealer | sells & delivers | into a Florida county with a discretionary surtax | surtax is collected at the county rate where the delivery is made |
| If an out-of-state selling dealer | sells & delivers | into a Florida county without a discretionary surtax | surtax is not collected |
The discretionary sales surtax is to be collected at 1.5%. The business will report the $3,000 on Line 15(c), since this is the taxable amount that was subject to a different county discretionary sales surtax rate. The business will report the surtax collected at 1.5% on Line 15(d).

**Line 15(d). Total Amount of Discretionary Sales Surtax Due**

On your DR-7 returns and your DR-15CON return, enter the total amount of discretionary sales surtax due on Line 15(d). **Do not include state sales tax in this amount.**

**Line 16. Total Enterprise Zone Jobs Credits**

On your DR-7 returns and your DR-15CON return, enter the total of all enterprise zone jobs credits on Line 16. All approved enterprise zone jobs credits must be taken as provided by law. If you have any questions regarding how to request or deduct any enterprise zone jobs credits, call the Return Reconciliation Unit, Department of Revenue, at 850-717-6637.

**Line 17. Taxable Sales/Untaxed Purchases or Uses of Electricity (6.95% Plus County Surtax Rate)**

On your DR-7 returns and your DR-15CON return, enter the taxable amount of sales and untaxed purchases or uses of electricity subject to the 6.95% tax rate (2.6% imposed under Chapter 203, F.S., and 4.35% imposed under Chapter 212, F.S.), plus surtax. The sale or use of electricity is subject to discretionary sales surtax at the rate imposed by the county where the consumer of the electricity is located.

**Line 18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel**

On your DR-7 returns and your DR-15CON return, enter the total amount of sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment. If the sale or purchase of dyed diesel fuel occurred in a county that imposes discretionary sales surtax, sales tax plus the applicable discretionary sales surtax is due.

**Line 19. Taxable Sales from Amusement Machines**

On your DR-7 returns and your DR-15CON return, enter the amount of taxable sales from amusement machines.

**Line 20. Rural and/or Urban High Crime Area Job Tax Credits**

On your DR-7 returns and your DR-15CON return, enter the amount of rural and/or urban high crime area job tax credits for which you have received a letter of approval from the Department on Line 20 and on Line 8. Follow the instructions sent to you from the Department.

**Line 21. Other Authorized Credits**

On your DR-7 returns and your DR-15CON return, enter only credits specifically authorized by the Department. Follow the instructions sent to you from the Department.

**Signature(s)**

Sign and date your DR-15CON and DR-7 returns. For corporations, an authorized corporate officer must sign. If someone else prepared the returns, the preparer must also sign and date the returns. Please provide the telephone number of each person signing the returns.

---

**Contact Us**

Information, forms, and tutorials are available on our website:  
[www.myflorida.com/dor](http://www.myflorida.com/dor)

To speak with a Department representative, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a written reply to tax questions, write:  
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, go to:  
[www.myflorida.com/dor/contact.html](http://www.myflorida.com/dor/contact.html)

---

**E-Services**

Filing and paying tax electronically is convenient, accurate, and secure.

To file and pay sales and use tax electronically (e-file and e-pay), visit our website at [www.myflorida.com/dor](http://www.myflorida.com/dor).

**Get the Latest Tax Information**

Subscribe to our tax publications to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to: [www.myflorida.com/dor/list](http://www.myflorida.com/dor/list)