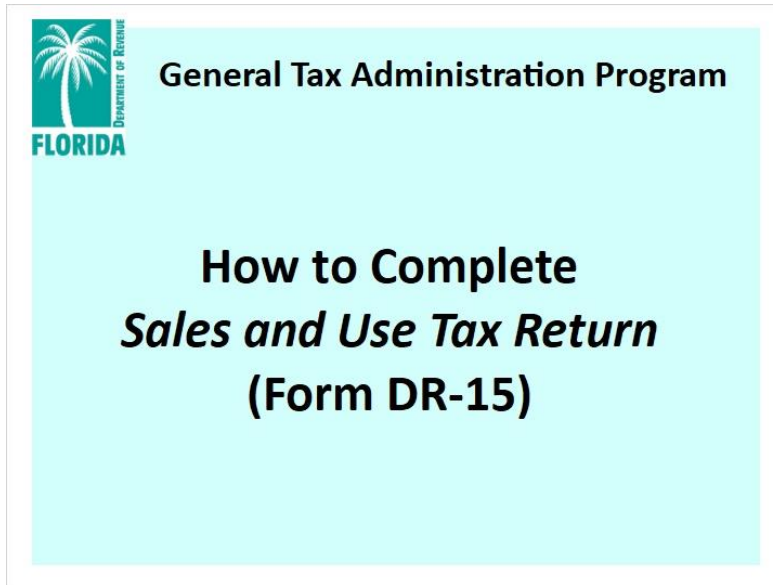


How to Complete Sales and Use Tax Return (Form DR-15)

1. Introduction

1.1 General Tax Administration Program



Notes:

1.2 Navigation

Navigating This Tutorial

The following tabs and buttons are available to help you navigate through this tutorial:

Menu tab – This tab displays by default when the tutorial is viewed on a desktop computer. It allows you to navigate through the tutorial by clicking the topic name on the menu. When viewing this tutorial on a tablet or phone, the menu does not display by default and must be accessed using the menu symbol. ☰

Glossary tab – This tab is found to the right of the Menu tab. Clicking on the Glossary tab displays a list of the glossary content in the top half of the tab. Clicking on an individual item displays its definition in the lower half of the tab.

Useful Links tab – This tab is found on the right side of the top bar. When clicked, it displays a list of links to useful forms and documents.

A “**PREV**” and a “**NEXT**” button are located at the bottom right corner. These buttons allow you to move either one slide back or one slide forward.

Notes:

1.3 Welcome

Welcome

This *How to Complete Sales and Use Tax Return* (Form DR-15) tutorial helps businesses understand how to complete a DR-15.

After finishing the tutorial, please take a moment and provide comments by completing a short survey.

Topics covered in this tutorial are:

- Due Dates
- Tax Return Definitions
- Discretionary Sales Surtax
- Rounding Algorithm
- Overview of the *Sales and Use Tax Return* (Form DR-15)
- Tips for Successful Filing
- Amended Returns

Notes:

2. Tax Return Overview


2.1 What is the DR-15?

What is the DR-15?

Sales and use tax and discretionary sales surtax are reported using a **Sales and Use Tax Return (Form DR-15)**.

The Florida Department of Revenue (Department) offers a secure website to [file and pay sales tax](#).

You may voluntarily file and pay taxes electronically; however, Florida law requires businesses that paid \$5,000 or more in sales tax between July 1 and June 30 to file and pay electronically during the next calendar year.



DR-15
Electronic Version

Notes:

Larger DR-15 Electronic (Slide Layer)

Form DR-15 (Electronic)

Return

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
B. Taxable Purchases			\$ <input type="text"/>	\$ <input type="text"/>
C. Commercial Rentals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
C(b). Less Tax Scholarship Credits				\$ <input type="text"/>
D. Transient Rental	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
E. Food & Beverage Vending	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
5. Total Amount of Tax Due				\$ <input type="text"/>
6. Less Lawful Deductions				\$ <input type="text"/>
7. Net Tax Due				\$ <input type="text"/>
8. Less Est. Tax PM/Credit Memo				\$ <input type="text"/>
9. Plus Est. Tax Due Current Month				\$ <input type="text"/>
10. Amount Due				\$ <input type="text"/>
11. Less Collection Allowance				\$ <input type="text"/>
12. Plus Penalty				\$ <input type="text"/>
13. Plus Interest				\$ <input type="text"/>
14. Amount Due with Return				\$ <input type="text"/>
15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)				\$ <input type="text"/>
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)				\$ <input type="text"/>
15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate				\$ <input type="text"/>

If you e-file and e-pay timely, you are entitled to take a collection allowance on line 11 of your return

-OR-

You may choose to donate the allowance to the Education Enhancement Trust Fund by checking the box below

What is this?

2.2 Due Dates

Due Dates

- **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 a state or federal holiday, your tax return must be received electronically, postmarked, or hand delivered on the first business day following the 20th.
- **Due Dates for 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. List of deadlines for initiating electronic payments on time is located at: [Florida eServices Calendar of Electronic Payment Deadlines \(Form DR-659\)](#).
- **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.

Notes:

2.3 Tax Return Definitions

Tax Return Definitions

- **Gross Sales** equals the total amount of exempt sales and taxable sales. Do not include tax collected in gross sales.
- **Exempt Sales** includes sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption* (Form DR-14).
- **Taxable Amount** is gross sales minus exempt sales.
- **Tax Due** is total amount of tax due, including discretionary sales surtax due from each taxable sale and the use tax due on taxable purchases.
- **Discretionary Sales Surtax (county tax)** is a county-imposed tax. It must be collected when the transaction occurs in or delivery is made into a county that imposes a surtax, and the sale is subject to sales and use tax.

Notes:

2.4 State Sales Tax Rates

State Sales Tax Rates

Florida imposes a general state sales tax rate of 6% on sales and purchases of items, services, and transient rentals. However, other rates may apply such as:

- Retail sales of new mobile homes
- Amusement machine receipts
- Rental, leases, or license of commercial real property
- Sales and untaxed purchases of electricity

For a list of current sales and use tax rates, visit [Florida Tax and Interest Rates](#) webpage.

Notes:

2.5 Discretionary Sales Surtax

Discretionary Sales Surtax

In addition to the state sales and use tax rate, Florida counties may impose a discretionary sales surtax. For a list of discretionary sales surtax rates, review *Discretionary Sales Surtax Information* ([Form DR-15DSS](#)).

Discretionary sales surtax:

- Rates vary from county to county
- Is collected along with the state sales tax
- Is sent to the Department of Revenue with sales tax

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.

Notes:

2.6 Rounding Algorithm

Rounding Algorithm

Effective July 1, 2021 all dealers must use a rounding algorithm when calculating sales tax and discretionary surtax.

Dealers must use a rounding algorithm that:

1. Carries the tax computation to the third decimal place; and
2. Always rounds up to the next whole cent when the third decimal place is greater than 4.

Examples: \$5.045 rounds to \$5.05
 \$3.213 rounds to \$3.21

Dealers may compute the tax by applying the rounding algorithm to the combined taxable amount on an invoice or to individual taxable items on an invoice.

For more detail refer to [TIP 21A01-02](#)

Notes:

2.7 Review bracket system

(Multiple Choice, 10 points, unlimited attempts permitted)

Review Rounding Algorithm

Mary bought a candy bar for \$.85 in a county with a 7.5% tax rate (combined 6% general sales tax rate plus 1.5% discretionary sales surtax rate).

How much tax should be charged according to the rounding algorithm?

- \$0.05
- \$0.06
- \$0.07
- \$0.08

Correct	Choice
	\$0.05
X	\$0.06
	\$0.07
	\$0.08

Feedback when correct:

That's right! You selected the correct response.

Feedback when incorrect:

You did not select the correct response.

Correct (Slide Layer)

The screenshot shows a quiz slide titled "Review Rounding Algorithm". The text on the slide reads: "Mary bought a candy bar for \$.85 in a county with a 7.5% tax rate (combined 6% general sales tax rate plus 1.5% discretionary sales surtax rate). How much did she pay?" Below the text are four radio button options: \$0.05, \$0.06, \$0.07, and \$0.08. The \$0.06 option is selected. A grey feedback overlay box is centered on the screen, containing the text "Correct" and "That's right! You selected the correct response." with a "Continue" button below it.

Incorrect (Slide Layer)

Review Rounding Algorithm

Mary bought a candy bar for \$.85 in a county with a 7.5% tax rate (combined 6% general sales tax rate plus 1.5% discretionary sales surtax rate).

How much tax did she pay?

- \$0.05
- \$0.06
- \$0.07
- \$0.08

Incorrect

You did not select the correct response.

Continue

Try Again (Slide Layer)

Review Rounding Algorithm

Mary bought a candy bar for \$.85 in a county with a 7.5% tax rate (combined 6% general sales tax rate plus 1.5% discretionary sales surtax rate).

How much tax did she pay?

- \$0.05
- \$0.06
- \$0.07
- \$0.08

Incorrect

That is incorrect. Please try again.

Try Again

3. Lines A - E

3.1 DR-15

Sales and Use Tax Return (Form DR-15)

Electronic return

Larger

Paper return

Larger

Notes:

Larger DR-15 Electronic (Slide Layer)

Form DR-15 (Electronic)

Return

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
B. Taxable Purchases			\$ <input type="text"/>	\$ <input type="text"/>
C. Commercial Rentals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
C(b). Less Tax Scholarship Credits				\$ <input type="text"/>
D. Transient Rental	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
E. Food & Beverage Vending	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
5. Total Amount of Tax Due				\$ <input type="text"/>
6. Less Lawful Deductions				\$ <input type="text"/>
7. Net Tax Due				\$ <input type="text"/>
8. Less Est Tax PM/Credit Memo				\$ <input type="text"/>
9. Plus Est Tax Due Current Month				\$ <input type="text"/>
10. Amount Due				\$ <input type="text"/>
11. Less Collection Allowance				\$ <input type="text"/>
12. Plus Penalty				\$ <input type="text"/>
13. Plus Interest				\$ <input type="text"/>
14. Amount Due with Return				\$ <input type="text"/>
15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)				15(a). \$ <input type="text"/>
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)				15(b). \$ <input type="text"/>
15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate				15(c). \$ <input type="text"/>

If you e-file and e-pay timely, you are entitled to take a collection allowance on line 11 of your return.

-OR-

You may choose to donate the allowance to the Education Enhancement Trust Fund by checking the box below.

What is this?

Larger DR-15 Paper (Slide Layer)

Form DR-15 (Paper)

Return

Certificate Number: _____ Sales and Use Tax Return HD/PM Date: / / DR-15

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity				
B. Taxable Purchases	Include use tax on interstate/inter-state purchases ->			
C. Commercial Rentals				
D. Transient Rentals				
E. Food & Beverage Vending				
Surtax Rate: _____		Reporting Period: _____		
5. Total Amount of Tax Due				\$ <input type="text"/>
6. Less Lawful Deductions				\$ <input type="text"/>
7. Net Tax Due				\$ <input type="text"/>
8. Less Est Tax PM/DOR Cr Memo				\$ <input type="text"/>
9. Plus Est Tax Due Current Month				\$ <input type="text"/>
10. Amount Due				\$ <input type="text"/>
11. Less Collection Allowance				\$ <input type="text"/>
12. Plus Penalty				\$ <input type="text"/>
13. Plus Interest				\$ <input type="text"/>
14. Amount Due with Return				\$ <input type="text"/>

FLORIDA DEPARTMENT OF REVENUE
5250 W. TENNESSEE ST
TALLAHASSEE, FL 32399-0120

Due: _____
Late After: _____

9300 0 20399999 000300303 4 4999999999 0000 5

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

3.2 Column 1 - 4

Columns 1 – 4 DR-15 (Electronic form)

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
B. Taxable Purchases			\$ <input type="text"/>	\$ <input type="text"/>
C. Commercial Rentals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
C(a). Less Tax Scholarship Credits				\$ <input type="text"/>
D. Transient Rental	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
E. Food & Beverage Vending	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>

- Gross Sales** equals the total amount of exempt sales plus taxable sales. Do not include tax collected in gross sales.
- Exempt Sales** include sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption* (Form DR-14).
- Taxable Amount** are gross sales minus exempt sales and purchases (Line B) used or consumed that were not taxed by suppliers and were not for resale.
- Tax Due** is the total amount of tax due, including discretionary sales surtax due from each taxable sale and the use tax due on taxable purchases.



Notes:

3.3 Review columns 1 – 4

(Multiple Choice, 10 points, unlimited attempts permitted)

Review Columns 1 – 4

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
B. Taxable Purchases			\$ <input type="text"/>	\$ <input type="text"/>
C. Commercial Rentals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
C(a). Less Tax Scholarship Credits				\$ <input type="text"/>
D. Transient Rental	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
E. Food & Beverage Vending	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>

For the current reporting period, a business collected \$2,994.04 in tax consisting of: \$2,566.32 sales tax and \$427.72 discretionary sales surtax. How much should be reported in Column 4, (Tax Due)?

\$2,994.04
 \$2,566.32
 \$427.42

Correct	Choice
X	\$2,994.04
	\$2,566.32
	\$427.42

Feedback when correct:

That's right! Tax Due is the total amount of tax due, including discretionary sales surtax.

Feedback when incorrect:

You did not select the correct response.

Correct (Slide Layer)

Review Columns 1 – 4

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
B. Taxable Purchases			\$ <input type="text"/>	\$ <input type="text"/>
C. Commercial Rentals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
C(a). Less Tax Scholarships				\$ <input type="text"/>
D. Transient Rentals				\$ <input type="text"/>
E. Food & Beverage				\$ <input type="text"/>

For the current period, the total amount of tax due, including discretionary sales surtax, is:

How much is the total amount of tax due, including discretionary sales surtax?

\$2,994.04

\$2,566.32

\$427.42

Correct

That's right! Tax Due is the total amount of tax due, including discretionary sales surtax.

Incorrect (Slide Layer)

Review Columns 1 – 4

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ []	\$ []	\$ []	\$ []
B. Taxable Purchases			\$ []	\$ []
C. Commercial Rentals	\$ []	\$ []	\$ []	\$ []
C(a). Less Tax Scholarships				\$ []
D. Transient Rentals				\$ []
E. Food & Beverage				\$ []

For the current period, the total sales tax liability is \$2,994.32. How much is the total tax liability including the 1% surtax?

\$2,994.32
 \$2,566.32
 \$427.42

Incorrect
You did not select the correct response.

Continue

Try Again (Slide Layer)

Review Columns 1 – 4

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ []	\$ []	\$ []	\$ []
B. Taxable Purchases			\$ []	\$ []
C. Commercial Rentals	\$ []	\$ []	\$ []	\$ []
C(a). Less Tax Scholarships				\$ []
D. Transient Rentals				\$ []
E. Food & Beverage				\$ []

For the current period, the total sales tax liability is \$2,994.32. How much is the total tax liability including the 1% surtax?

\$2,994.32
 \$2,566.32
 \$427.42

Incorrect
That is incorrect. Please try again.

Try Again


3.4 Line A

Line A - Sales/Services/Electricity

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
B. Taxable Purchases			\$ <input type="text"/>	\$ <input type="text"/>
C. Commercial Rentals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
C(a). Less Tax Scholarship Credits				\$ <input type="text"/>
D. Transient Rental	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
E. Food & Beverage Vending	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>

Sales/Services/Electricity

- Sales, leases, or licenses to use tangible personal property.
- Sales and rentals, admissions, amusement machine receipts, and vending machine receipts (except food and beverage sales reported on Line E).
- Sales of taxable services.
- Sales and untaxed purchases of electricity.
- Sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment.



Example

Notes:

Line A Example (Slide Layer)

Line A - Sales/Services/Electricity

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ 5,000.00	\$ 2,000.00	\$ 3,000.00	\$ 210.00
B. Taxable Purchases			\$	\$
C. Commercial Rentals	\$	\$	\$	\$
C(a). Less Tax Scholarship Credits				\$
D. Transient Rental	\$	\$	\$	\$
E. Food & Beverage Vending	\$	\$	\$	\$

Example

Taxpayer owns a retail store located in a county with a 1% surtax. The business had \$5,000.00 in sales for the reporting period; \$2,000.00 was exempt. Using the rounding algorithm, a total of \$220.50 of tax was collected.

Gross Sales	\$5,000.00		
Exempt Sales	\$2,000.00		
Taxable Sales	\$3,000.00	(Gross Sales minus Exempt Sales)	
Tax Due	\$210.00	Sales Tax	\$180.00
		Discretionary Sales Surtax	\$30.00
		Tax Due	\$210.00

Return


3.5 Line B

Line B – Taxable Purchases

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
B. Taxable Purchases			\$ <input type="text"/>	\$ <input type="text"/>
C. Commercial Rentals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
C(a). Less Tax Scholarship Credits				\$ <input type="text"/>
D. Transient Rental	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
E. Food & Beverage Vending	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>

Taxable Purchases

- Internet and out-of-state purchases NOT purchased for resale.
- Out-of-state or local purchases not taxed by a supplier and NOT purchased for resale.
- Taxable items, originally purchased untaxed for resale, which were used or consumed by your business.



Example

Notes:

Line B Example (Slide Layer)

Line B – Taxable Purchases

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
B. Taxable Purchases			\$ 1,000.00	\$ 70.00
C. Commercial Rentals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
C(a). Less Tax Scholarship Credits				\$ <input type="text"/>
D. Transient Rental	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
E. Food & Beverage Vending	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>

Example

A taxpayer in a county with 1% discretionary sales surtax, purchased a computer from out of state to be used at the business. The taxpayer paid \$1,000.00 and was not taxed at the time of the transaction.

Taxable Purchase	
\$1,000.00	
Sales Tax	\$60.00
Discretionary Sales Surtax	\$10.00
Tax Due	\$70.00

Return

3.6 Line C

Line C – Commercial Rentals

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
B. Taxable Purchases			\$ <input type="text"/>	\$ <input type="text"/>
C. Commercial Rentals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
C(a). Less Tax Scholarship Credits				\$ <input type="text"/>
D. Transient Rental	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
E. Food & Beverage Vending	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>

Commercial Rentals

- These include the renting, leasing, letting, or granting of a license to use or occupy real property.
- For more information on sales and use tax on commercial rent, visit *Sales and Use Tax on the Rental, Lease, or License to Use Commercial Real Property* ([Form GT-800016](#)).

Less Sales Tax Scholarship Credits (E-file/E-pay Only)

- Report the amount of any tax credit authorized by the Florida Tax Credit Scholarship Program for Commercial Rental Property and taken by your tenant(s) against the state sales tax on commercial rentals. No credit is allowed for surtax.
- For more information, visit [Florida Sales Tax Credit Scholarship Program](#).

Notes:

3.7 Line D

Line D – Transient Rentals

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
B. Taxable Purchases			\$ <input type="text"/>	\$ <input type="text"/>
C. Commercial Rentals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
C(a). Less Tax Scholarship Credits				\$ <input type="text"/>
D. Transient Rental	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
E. Food & Beverage Vending	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>

Transient Rentals

- These include leases or rentals of living, sleeping, or housekeeping accommodations.
- Some counties impose one or more local option taxes on transient rentals.
 - Many counties self-administer these local option taxes.
 - *Local Option Transient Rental Tax Rates* ([Form DR-15TD1](#)), available on the Department's website, provides a listing of rates and whether the local option tax is collected by the county or by the Department of Revenue.
- For more information on sales and use tax on transient rent, visit *Sales and Use Tax on Rental of Living or Sleeping Accommodations* ([Form GT-800034](#)).

Example

Notes:

Line D Example (Slide Layer)

Line D – Transient Rentals

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
B. Taxable Purchases			\$ <input type="text"/>	\$ <input type="text"/>
C. Commercial Rentals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
C(a). Less Tax Scholarship Credits				\$ <input type="text"/>
D. Transient Rental	\$ 3,000.00	\$ 0.00	\$ 3,000.00	\$ 285.00
E. Food & Beverage Vending	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>

Example

A taxpayer rented his vacation home for \$3,000. The vacation home is in a county with 1.5% surtax and a local option tourist tax of 2% that is administered by the Department.

Gross Sales	\$3,000.00		
Exempt Sales	0.00		
Taxable Sales	\$3,000.00	(Gross Sales minus Exempt Sales)	
Tax Due	\$285.00	Sales Tax (6.0%)	\$180.00
		Discretionary Sales Surtax (1.5%)	\$45.00
		Local Option Tourist Tax (2%)	\$60.00
		Tax Due	\$285.00

Return

3.8 Line E

Line E – Food/Beverage Vending

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
B. Taxable Purchases			\$ <input type="text"/>	\$ <input type="text"/>
C. Commercial Rentals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
C(a). Less Tax Scholarship Credits				\$ <input type="text"/>
D. Transient Rental	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
E. Food & Beverage Vending	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>

Food/Beverage Vending

- Sales tax, plus any applicable discretionary sales surtax, is due on food, beverages, tobacco, and other items sold through vending machines.
- Surtax is due at the rate imposed by the county where the machines are located.
 - Report sales from food and beverage machines on **Line E**.
 - Report vending machine sales of items other than food and beverages on **Line A**.
- For more information on food and beverage vending machines, visit [Sales and Use Tax on Vending Machines \(Form GT-800041\)](#).

Tax Calculation

Notes:

Line E Example (Slide Layer)

Line E – Food/Beverage Vending

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$	\$	\$	\$
B. Taxable Purchases			\$	\$
C. Commercial Rentals	\$	\$	\$	\$
C(a). Less Tax Scholarship Credits				\$
D. Transient Rental	\$	\$	\$	\$
E. Food & Beverage Vending	\$ 93.58	\$ 0.00	\$ 93.58	\$ 6.42
15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4)			15(d). \$.47

Example

Total receipts of \$100 are received from a soft drink vending machine located in a county with combined sales and surtax rate of 6.5%. The food and beverage rate divisor is 1.0686.

$\$100 \div 1.0686 = \93.58 (gross sales)
$\$100 - \$93.58 = \$6.42$ (tax due, including surtax due)
$\$93.58 \times .005 = \$.47$ (surtax portion to be reported on Line 15(d))

[Return](#)

Tax Calculation (Slide Layer)

Line E – Food/Beverage Vending

How to Calculate Tax on Vending Machine Receipts	Vending Divisors		
	Sales and Surtax Rate	Food and Beverage Divisor Line E	Other Vended Items Divisor Line A
1. Divide the total receipts from sales made through the vending machines by the tax rate divisor for the county where the machines are located to compute gross sales.	6.0%	1.0645	1.0659
2. Subtract exempt sales made through the vending machines (if any) from the gross sales to compute taxable sales.	6.5%	1.0686	1.0707
3. Subtract taxable sales from the total receipts to compute the amount of sales tax and surtax due.	7.0%	1.0726	1.0749
	7.5%	1.0767	1.0791
	8.0%	1.0808	1.0833
	8.5%	1.0849	1.0875

Example

Total receipts of \$100 are received from a soft drink vending machine located in a county with combined sales and surtax rate of 6.5%. The food and beverage rate divisor is 1.0686.

$\$100 \div 1.0686 = \93.58 (gross sales)
$\$100 - \$93.58 = \$6.42$ (tax due, including surtax due)
$\$93.58 \times .005 = \$.47$ (surtax portion to be reported on Line 15(d))

[DR-15 Example](#)

3.9 Review lines A - E

(Drag and Drop, 10 points, unlimited attempts permitted)

Review – Lines A - E

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
B. Taxable Purchases			\$ <input type="text"/>	\$ <input type="text"/>
C. Commercial Rentals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
C(a). Less Tax Scholarship Credits				\$ <input type="text"/>
D. Transient Rental	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
E. Food & Beverage Vending	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>

Drag and drop the amounts to the correct box on the tax return.

For the current reporting period, a business had the following:

- Taxable Purchases **\$500.00**
- Taxable Sales of Tangible Personal Property **\$6,000.00**
- Exempt Sales of Tangible Personal Property **\$1,000.00**
- Gross Sales of Tangible Personal Property **\$7,000.00**
- Sales Tax Collected on Taxable Sales **\$450.00**
- Use Tax Due on Taxable Purchases **\$37.50**

Drag Item	Drop Target
\$500.00	Rectangle 8
\$6,000.00	Rectangle 7
\$7,000.00	Rectangle 16
\$1,000.00	Rectangle 12
\$450.00	Rectangle 1
\$37.50	Rectangle 2
	Rectangle 3
	Rectangle 4
	Rectangle 5
	Rectangle 6
	Rectangle 9
	Rectangle 10
	Rectangle 11

Rectangle 13
Rectangle 14
Rectangle 15
Rectangle 17
Rectangle 18
Rectangle 19

Drag and drop properties
Snap dropped items to drop target (Stack random)
Delay item drop states until interaction is submitted

Feedback when correct:

That's right! You selected the correct response.

Feedback when incorrect:

You did not select the correct response.

Correct (Slide Layer)

Review – Lines A - E

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
B. Taxable Purchases			\$ <input type="text"/>	\$ <input type="text"/>
C. Commercial Rentals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
C(a). Less Tax Scholarships				\$ <input type="text"/>
D. Transient Rentals				\$ <input type="text"/>
E. Food & Beverage				\$ <input type="text"/>

Drag a response to the correct box to complete the return.

For the current period:

- Taxable Sales of Tangible Personal Property **\$0,000.00**
- Exempt Sales of Tangible Personal Property **\$1,000.00**
- Gross Sales of Tangible Personal Property **\$7,000.00**
- Sales Tax Collected on Taxable Sales **\$450.00**
- Use Tax Due on Taxable Purchases **\$37.50**

Correct
That's right! You selected the correct response.

Continue

Incorrect (Slide Layer)

Review – Lines A - E

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
B. Taxable Purchases			\$ <input type="text"/>	\$ <input type="text"/>
C. Commercial Rentals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
C(a). Less Tax Scholarships				\$ <input type="text"/>
D. Transient Rentals				\$ <input type="text"/>
E. Food & Beverage				\$ <input type="text"/>

Drag a response to the correct box to complete the return.

For the current period:

- Taxable Sales of Tangible Personal Property **\$0,000.00**
- Exempt Sales of Tangible Personal Property **\$1,000.00**
- Gross Sales of Tangible Personal Property **\$7,000.00**
- Sales Tax Collected on Taxable Sales **\$450.00**
- Use Tax Due on Taxable Purchases **\$37.50**

Incorrect
You did not select the correct response.

Continue

Try Again (Slide Layer)

Review – Lines A - E

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
B. Taxable Purchases			\$ <input type="text"/>	\$ <input type="text"/>
C. Commercial Rentals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
C(a). Less Tax Scholarship Credits				\$ <input type="text"/>
D. Transient Rental	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
E. Food & Beverage Vending	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>

Incorrect

That is incorrect. Please try again.

[Try Again](#)

Drag a

return.

For the current

- Taxable
- Taxable
- Exempt Sales of Tangible Personal Property \$0,000.00
- Exempt Sales of Tangible Personal Property \$1,000.00
- Gross Sales of Tangible Personal Property \$7,000.00
- Sales Tax Collected on Taxable Sales \$450.00
- Use Tax Due on Taxable Purchases \$37.50

4. Lines 5 - 14

4.1 Lines 5 and 6

Line 5 and 6

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
B. Taxable Purchases			\$ <input type="text"/>	\$ <input type="text"/>
C. Commercial Rentals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
C(a). Less Tax Scholarship Credits				\$ <input type="text"/>
D. Transient Rental	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
E. Food & Beverage Vending	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>

Line 5 – Total Amount of Tax Due

- Add the amounts in Column 4, Lines A, B, C, D, and E. Subtract the amount on Line C(a), Column 4, from the total and enter the result on Line 5.

Line 5 Example

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).

Line 6 Example

5. Total Amount of Tax Due	\$ <input type="text"/>
6. Less Lawful Deductions	\$ <input type="text"/>
7. Net Tax Due	\$ <input type="text"/>
8. Less Est Tax Pd/Credit Memo	\$ <input type="text"/>
9. Plus Est Tax Due Current Month	\$ <input type="text"/>
10. Amount Due	\$ <input type="text"/>
11. Less Collection Allowance	\$ <input type="text"/>
12. Plus Penalty	\$ <input type="text"/>
13. Plus Interest	\$ <input type="text"/>
14. Amount Due with Return	\$ <input type="text"/>

Notes:

Line 6 DR-15 Example (Slide Layer)

Line 6				
Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ 5,000.00	\$ 2,000.00	\$ 3,000.00	\$ 210.00
B. Taxable Purchases				
C. Commercial Rentals				
C(a). Less Tax Scholarship Credits				
D. Transient Rental				
E. Food & Beverage Vending				
5. Total Amount of Tax Due				\$ 210.00
6. Less Lawful Deductions				\$ 42.00
7. Net Tax Due				\$
8. Less Est Tax PwCredit 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 Returns				\$

Taxpayer has a retail store in a county with a 1% discretionary sales surtax. For the reporting period, the business:
 Sold \$5,000.00 of merchandise of which \$2,000.00 was exempt.
 Had \$600 of merchandise returned by their customers.

Gross Sales	\$5,000.00
Exempt Sales	\$2,000.00
Taxable Amount	\$3,000.00
Tax Due (Using the rounding algorithm)	\$210.00
Tax on Returned Merchandise (\$600.00 X 7%)	\$42.00

Return

Line 6 Example (Slide Layer)

Line 6				
Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$	\$	\$	\$
B. Taxable Purchases				
C. Commercial Rentals				
C(a). Less Tax Scholarship Credits				
D. Transient Rental				
E. Food & Beverage Vending				
5. Total Amount of Tax Due				\$
6. Less Lawful Deductions				\$
7. Net Tax Due				\$
8. *				
9. *				
10.				
11. *				
12.				
13.				
14. Amount Due with Returns				\$

Line 6 – Less Lawful Deductions

Lawful deductions include:

- Tax refunded by business to customers for returned goods or allowances for damaged merchandise.
- Tax paid on purchases of goods intended for use or consumption but sold instead.
- Any other deductions.

8. * Do not include documentation with your return.

11. * Keep complete and accurate records for all your tax returns for at least three years.

DR-15 Example Return

Line 5 Example (Slide Layer)

Line 5

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$	\$	\$	\$ 210.00
B. Taxable Purchases			\$	\$ 70.00
C. Commercial Rentals	\$	\$	\$	\$ 0.00
C(a). Less Tax Scholarship Credits				\$ 0.00
D. Transient Rental	\$	\$	\$	\$ 0.00
E. Food & Beverage Vending	\$	\$	\$	\$ 6.42
5. Total Amount of Tax Due				\$ 286.42
6. Less Lawful Deductions				\$
7. Net Tax Due				\$
8. Less Est Tax Pd/Credit 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				\$

Example

Taxpayer's totals for lines A – E are as follows:

<table style="width: 100%;"> <tr><td>A.</td><td style="text-align: right;">\$210.00</td></tr> <tr><td>B.</td><td style="text-align: right;">70.00</td></tr> <tr><td>C.</td><td style="text-align: right;">0.00</td></tr> <tr><td>C(a).</td><td style="text-align: right;">- 0.00</td></tr> <tr><td>D.</td><td style="text-align: right;">0.00</td></tr> <tr><td>E.</td><td style="text-align: right;">+ 6.42</td></tr> <tr><td colspan="2" style="border-top: 1px solid black;">\$286.42</td></tr> </table> <p style="text-align: right;">Line 5. Total Amount of Tax Due</p>	A.	\$210.00	B.	70.00	C.	0.00	C(a).	- 0.00	D.	0.00	E.	+ 6.42	\$286.42		<table style="width: 100%;"> <tr><td>5. Total Amount of Tax Due</td><td style="text-align: right;">\$ 286.42</td></tr> <tr><td>6. Less Lawful Deductions</td><td style="text-align: right;">\$</td></tr> <tr><td>7. Net Tax Due</td><td style="text-align: right;">\$</td></tr> <tr><td>8. Less Est Tax Pd/Credit Memo</td><td style="text-align: right;">\$</td></tr> <tr><td>9. Plus Est Tax Due Current Month</td><td style="text-align: right;">\$</td></tr> <tr><td>10. Amount Due</td><td style="text-align: right;">\$</td></tr> <tr><td>11. Less Collection Allowance</td><td style="text-align: right;">\$</td></tr> <tr><td>12. Plus Penalty</td><td style="text-align: right;">\$</td></tr> <tr><td>13. Plus Interest</td><td style="text-align: right;">\$</td></tr> <tr><td>14. Amount Due with Return</td><td style="text-align: right;">\$</td></tr> </table>	5. Total Amount of Tax Due	\$ 286.42	6. Less Lawful Deductions	\$	7. Net Tax Due	\$	8. Less Est Tax Pd/Credit 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	\$
A.	\$210.00																																		
B.	70.00																																		
C.	0.00																																		
C(a).	- 0.00																																		
D.	0.00																																		
E.	+ 6.42																																		
\$286.42																																			
5. Total Amount of Tax Due	\$ 286.42																																		
6. Less Lawful Deductions	\$																																		
7. Net Tax Due	\$																																		
8. Less Est Tax Pd/Credit 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	\$																																		

Line 6 Example

Return

4.2 Line 7

Line 7

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ 5,000.00	\$ 2,000.00	\$ 3,000.00	\$ 210.00
B. Taxable Purchases			\$	\$
C. Commercial Rentals	\$	\$	\$	\$
C(a). Less Tax Scholarship Credits				\$
D. Transient Rental	\$	\$	\$	\$
E. Food & Beverage Vending	\$	\$	\$	\$

Line 7 – Net Tax Due

➤ Subtract Line 6 from Line 5 and enter the amount on Line 7.

5. Total Amount of Tax Due	\$220.50
6. Less Lawful Deductions	- \$42.00
7. Net Tax Due	\$168.00

➤ If Line 6 is greater than Line 5, reduce Line 6 to equal the amount of Line 5. Report the remaining amount of Line 6 (not to exceed the total amount of tax due) on next return.

5. Total Amount of Tax Due	\$ 210.00
6. Less Lawful Deductions	\$ 42.00
7. Net Tax Due	\$ 168.00
8. Less Est Tax Pd/Credit 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	\$

Notes:

4.3 Lines 8 and 9

Line 8 and 9				
Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
B. Taxable Purchases			\$ <input type="text"/>	\$ <input type="text"/>
C. Commercial Rentals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
C(a). Less Tax Scholarship Credits				\$ <input type="text"/>
D. Transient Rental	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
E. Food & Beverage Vending	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
Line 8 – Department of Revenue Credit Memo				5. Total Amount of Tax Due
<ul style="list-style-type: none"> ➤ Enter amount of any sales tax credit memo(s) issued by the Department. 				\$ <input type="text"/>
Lines 8 and 9 - Estimated Tax				6. Less Lawful Deductions
<ul style="list-style-type: none"> ➤ Businesses that paid \$200,000 or more in state sales and use tax during the most recent state fiscal year are required to pay estimated tax each month. ➤ A tutorial on calculating estimated tax is available on the Department's Taxpayer Education webpage. 				\$ <input type="text"/>
				7. Net Tax Due
				\$ <input type="text"/>
				8. Less Est Tax Pd/Credit Memo
				\$ <input type="text"/>
				9. Plus Est Tax Due Current Month
				\$ <input type="text"/>
				10. Amount Due
				\$ <input type="text"/>
				11. Less Collection Allowance
				\$ <input type="text"/>
				12. Plus Penalty
				\$ <input type="text"/>
				13. Plus Interest
				\$ <input type="text"/>
				14. Amount Due with Return
				\$ <input type="text"/>

Notes:

4.4 Line 10

Line 10				
Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
B. Taxable Purchases			\$ <input type="text"/>	\$ <input type="text"/>
C. Commercial Rentals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
C(a). Less Tax Scholarship Credits				\$ <input type="text"/>
D. Transient Rental	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
E. Food & Beverage Vending	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
Line 10 – Amount Due				5. Total Amount of Tax Due
<ul style="list-style-type: none"> ➤ 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. 				\$ <input type="text"/>
				6. Less Lawful Deductions
				\$ <input type="text"/>
				7. Net Tax Due
				\$ <input type="text"/>
				8. Less Est Tax Pd/Credit Memo
				\$ <input type="text"/>
				9. Plus Est Tax Due Current Month
				\$ <input type="text"/>
				10. Amount Due
				\$ <input type="text"/>
				11. Less Collection Allowance
				\$ <input type="text"/>
				12. Plus Penalty
				\$ <input type="text"/>
				13. Plus Interest
				\$ <input type="text"/>
				14. Amount Due with Return
				\$ <input type="text"/>

Notes:

4.5 Line 11

Line 11				
Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
B. Taxable Purchases			\$ <input type="text"/>	\$ <input type="text"/>
C. Commercial Rentals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
C(a). Less Tax Scholarship Credits				\$ <input type="text"/>
D. Transient Rental	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
E. Food & Beverage Vending	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
Line 11 – Less Collection Allowance				5. Total Amount of Tax Due
<ul style="list-style-type: none"> Businesses that file and pay electronically and on time are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of the Amount Due (Line 10), not to exceed \$30. Example 1 Businesses may choose to donate it to education by checking the box and leaving Line 11 blank. (The Department will calculate amount and transfer it to the Educational Enhancement Trust Fund.) Example 2 				6. Less Lawful Deductions
				7. Net Tax Due
				8. Less Est Tax Pd/Credit 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

Notes:

Collection Allowance Donation Example (Slide Layer)

Line 11

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ 5,000.00	\$ 2,000.00	\$ 3,000.00	\$ 210.00
B. Taxable Purchases				
C. Commercial Rentals				
C(a). Less Tax Scholarship Credits				
D. Transient Rental				
E. Food & Beverage Vending				
				5. Total Amount of Tax Due \$ 210.00
				6. Less Lawful Deductions \$
				7. Net Tax Due \$ 210.00
				8. Less Est Tax PM/Credit Memo \$
				9. Plus Est Tax Due Current Month \$
				10. Amount Due \$ 210.00
				11. Less Collection Allowance \$
				12. Plus Penalty \$
				13. Plus Interest \$
				14. Amount Due with Return \$ 210.00

Example 2

Taxpayer's amount due (Line 10) was \$220.50, they filed electronically, timely, and chose to donate the allowance to the Educational Enhancement Trust Fund.

If you e-file and e-pay timely, you are entitled to take a collection allowance on line 11 of your return

-OR-

You may choose to donate the allowance to the Educational Enhancement Trust Fund by checking the box below

What is this?

Check the "donate box" and leave Line 11 blank. The Department will calculate the collection allowance and transfer that amount to the Educational Enhancement Trust Fund.

Example 1
Return

Collection Allowance Example (Slide Layer)

Line 11

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ 5,000.00	\$ 2,000.00	\$ 3,000.00	\$ 210.00
B. Taxable Purchases				
C. Commercial Rentals				
C(a). Less Tax Scholarship Credits				
D. Transient Rental				
E. Food & Beverage Vending				
				5. Total Amount of Tax Due \$ 210.00
				6. Less Lawful Deductions \$
				7. Net Tax Due \$ 210.00
				8. Less Est Tax PM/Credit Memo \$
				9. Plus Est Tax Due Current Month \$
				10. Amount Due \$ 210.00
				11. Less Collection Allowance \$ 5.25
				12. Plus Penalty \$
				13. Plus Interest \$
				14. Amount Due with Return \$ 204.75

Example 1

The taxpayer's amount due (Line 10) was \$220.50. They filed electronically, timely, and chose to take the collection allowance.

10. Amount Due	\$210.00
11. Less Collection Allowance ($\$210.00 \times 0.025 = \5.25)	-\$5.25
14. Amount Due with Return	\$204.75

Example 2
Return

4.6 Lines 12, 13 and 14

Lines 12, 13 and 14				
Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
B. Taxable Purchases			\$ <input type="text"/>	\$ <input type="text"/>
C. Commercial Rentals	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
C(a). Less Tax Scholarship Credits				\$ <input type="text"/>
D. Transient Rental	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
E. Food & Beverage Vending	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>	\$ <input type="text"/>
Lines 12 and 13 - Plus Penalty and Interest				5. Total Amount of Tax Due
<ul style="list-style-type: none"> Late returns and payments are subject to penalty and interest. 				\$ <input type="text"/>
Line 14 – Amount Due with Return				6. Less Lawful Deductions
<ul style="list-style-type: none"> If filing and paying electronically and on time and not donating collection allowance to education, enter the result of Line 10 minus collection allowance on Line 11 into Line 14. If filing by any means other than electronic or donating collection allowance, enter amount of Line 10 into Line 14. If late, enter the result of Line 10 plus penalty and interest on Line 14. 				\$ <input type="text"/>
				7. Net Tax Due
				\$ <input type="text"/>
				8. Less Est Tax Pd/Credit Memo
				\$ <input type="text"/>
				9. Plus Est Tax Due Current Month
				\$ <input type="text"/>
				10. Amount Due
				\$ <input type="text"/>
				11. Less Collection Allowance
				\$ <input type="text"/>
				12. Plus Penalty
				\$ <input type="text"/>
				13. Plus Interest
				\$ <input type="text"/>
				14. Amount Due with Return
				\$ <input type="text"/>

Notes:

4.7 Review lines 5 - 14

(True/False, 10 points, unlimited attempts permitted)

Review – Lines 5 - 14	
<p>Only businesses that file and pay electronically and on time are entitled to deduct a collection allowance.</p>	
<p><input checked="" type="radio"/> True</p> <p><input type="radio"/> False</p>	

Correct	Choice
X	True
	False

Feedback when correct:

That's right! You selected the correct response.

Feedback when incorrect:

You did not select the correct response.

Correct (Slide Layer)

Review – Lines 5 - 14

Only businesses that file and pay electronically and on time are entitled to deduct a collection allowance.

True
 False

Correct
That's right! You selected the correct response.

Continue

Incorrect (Slide Layer)

Review – Lines 5 - 14

Only businesses that file and pay electronically and on time are entitled to deduct a collection allowance.

True
 False

Incorrect

You did not select the correct response.

Continue

Try Again (Slide Layer)

Review – Lines 5 - 14

Only businesses that file and pay electronically and on time are entitled to deduct a collection allowance.

True
 False

Incorrect

That is incorrect. Please try again.

Try Again

5. Lines 15 - 21

5.1 Lines 15 - 21

Lines 15 – 21 DR-15 (Electronic form)	
15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)	15(a). \$ <input type="text"/>
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	15(b). \$ <input type="text"/>
15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)	15(c). \$ <input type="text"/>
15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4)	15(d). \$ <input type="text"/>
16. Hope Scholarship Credits	16. \$ <input type="text"/>
17. Taxable Sales/Untaxed Purchases or Uses of Electricity	17. \$ <input type="text"/>
18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel	18. \$ <input type="text"/>
19. Taxable Sales from Amusement Machines	19. \$ <input type="text"/>
20. Rural or Urban High Crime Area Job Tax Credits	20. \$ <input type="text"/>
21(a). Scholarship Funding Tax Credit	21(a). \$ <input type="text"/>
21(b). Film and Entertainment Industry Credit	21(b). \$ <input type="text"/>
21(c). Economic Energy Zone Credit	21(c). \$ <input type="text"/>
21. Other Authorized Credits	21. \$ <input type="text"/>

- Lines 15(a) - 15(d) are used to report discretionary sales surtax information.
- Lines 16, 20, and 21 are used to report various credits that are included in Line 6 (Less Lawful Deductions).
- Lines 17 - 19 are used to report taxable sales and purchases or uses of electricity, taxable sales and purchases of dyed diesel fuel, and taxable sales from amusement machines reported in Lines A and B.

Notes:

5.2 Lines 15(a) - 15(d)

Lines 15(a) – 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). \$

Lines 15(a) - 15(d) are used to report discretionary sales surtax information.

15(a) Exempt Amount of Items Over \$5,000 - Enter the amount in excess of \$5,000 on each single sale or purchase of taxable tangible personal property. [Line 15\(a\) Example](#)

15(b) Other Taxable Amounts NOT Subject to Surtax - Enter the amount of taxable sales or purchases that are not subject to discretionary sales surtax. [Line 15\(b\) Example](#)

15(c) Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate - Report the total amount of taxable sales and purchases for which discretionary sales surtax is due at a rate different than the rate of the county in which you are located. [Line 15\(c\) Example](#)

15(d) Total Amount of Discretionary Sales Surtax Due - Enter the total amount of discretionary sales surtax due on Line 15(d). [Line 15\(d\) Example](#)

Notes:

15(a) (Slide Layer)

Lines 15(a) Example

Example
A taxpayer in a county with an additional 1.5% surtax sells a single item for \$7,000 to a customer in the same county.

Total selling price of item	\$7,000.00
Tax at 6% on total selling price	420.00
Surtax at 1.5% on first \$5,000 of the sales amount	75.00
Total tax due to the state	\$495.00

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ 7,000.00	\$ 0.00	\$ 7,000.00	\$ 495.00
B. Taxable Purchases	\$	\$	\$	\$
C. Commercial Rentals	\$	\$	\$	\$
C(a). Less Tax Scholarship Credits				\$
D. Transient Rental	\$	\$	\$	\$
E. Food & Beverage Vending	\$	\$	\$	\$
15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)				15(a). \$ 2,000.00
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				15(c). \$
15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4)				15(d). \$ 75.00

[Return](#)

Discretionary Sales Surtax (Slide Layer)

Discretionary Sales Surtax

Discretionary sales surtax applies to the first \$5,000 on the sale, use, lease, or rental of any item of tangible personal property when the property is sold:

- as a single item,
- in bulk, or
- as a working unit or part of a working unit.

The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.

Example

A taxpayer in a county with an additional 1.5% surtax sells a single item for \$7,000 to a customer in the same county.

Total selling price of item	\$7,000.00
Tax at 6% on total selling price	420.00
Surtax at 1.5% on first \$5,000 of the sales amount	75.00
Total tax due to the state	\$495.00

DR-15 Example

15(b) - 15(d) (Slide Layer)

Lines 15(b) - 15(d) Example

Example

A taxpayer in a county imposing a 1.5% surtax has the following transactions:

Surtax Rate	Taxable Sales	State Tax	Surtax	Total Tax
1.5%	\$4,500.00	\$270.00	\$67.50	\$337.50
1.0%	\$2,000.00	\$120.00	\$20.00	\$140.00
None	\$750.00	\$45.00	\$0.00	\$45.00
Total	\$7,250.00	\$435.00	\$87.50	\$522.50

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ 7,250.00	\$ 0.00	\$ 7,250.00	\$ 522.50
B. Taxable Purchases	\$	\$	\$	\$
C. Commercial Rentals	\$	\$	\$	\$
C(a). Less Tax Scholarship Credits	\$	\$	\$	\$
D. Transient Rental	\$	\$	\$	\$
E. Food & Beverage Vending	\$	\$	\$	\$
15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)			15(a). \$	0.00
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)			15(b). \$	750.00
15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate			15(c). \$	2,000.00
15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4)			15(d). \$	87.50

Return

5.3 Lines 16, 20 and 21(a) - (c)

Lines 16, 20, and 21(a) - (c)

16. Hope Scholarship Credits		16.	\$	<input style="width: 80%;" type="text"/>
20. Rural or Urban High Crime Area Job Tax Credits		20.	\$	<input style="width: 80%;" type="text"/>
21(a). Scholarship Funding Tax Credit		21(a).	\$	<input style="width: 80%;" type="text"/>
21(b). Film and Entertainment Industry Credit		21(b).	\$	<input style="width: 80%;" type="text"/>
21(c). Economic Energy Zone Credit		21(c).	\$	<input style="width: 80%;" type="text"/>
21. Other Authorized Credits		21.	\$	<input style="width: 80%;" type="text"/>

Lines 16, 20, and 21 are used to report various credits that are included in Line 6 (Less Lawful Deductions).

➤ More information on sales and use tax incentives is available on the Department's [sales and use tax incentives](#) webpage.

Notes:

5.4 Lines 17 - 19

Lines 17 – 19

17. Taxable Sales/Untaxed Purchases or Uses of Electricity		17.	\$	<input style="width: 80%;" type="text"/>
18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel		18.	\$	<input style="width: 80%;" type="text"/>
19. Taxable Sales from Amusement Machines		19.	\$	<input style="width: 80%;" type="text"/>

➤ **Taxable Sales/Purchases or Uses of Electricity** - Enter taxable amount of sales and untaxed purchases or uses of electricity subject to the 6.95% tax rate (2.6% imposed under Chapter 203, Florida Statutes (F.S.), and 4.35% imposed under Chapter 212, F.S.), plus surtax included in line A.

➤ **Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel** - Enter total amount of taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment included in line A. If 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.

➤ **Taxable Sales from Amusement Machines** - Enter amount of taxable sales from amusement machines included in line A. For more information, visit [Sales and Use Tax on Amusement Machines \(Form GT-800020\)](#).

Vending Divisors	
Sales and Surtax Rate	Amusement Machines
6.0%	1.040
6.5%	1.045
7.0%	1.050
7.5%	1.055
8.0%	1.060
8.5%	1.065

Notes:

5.5 Review lines 15 - 21

(Drag and Drop, 10 points, unlimited attempts permitted)

Review Lines 15 - 21

A taxpayer in a county imposing a 1.5% surtax has the following transactions:

Surtax Rate	Taxable Sales	State Tax	Surtax	Total Tax
1.5%	\$4,500.00	\$270.00	\$67.50	\$337.50
1.0%	\$2,000.00	\$120.00	\$20.00	\$140.00
None	\$750.00	\$45.00	\$0.00	\$45.00
Total	\$7,250.00	\$435.00	\$87.50	\$522.50

Drag and drop the correct amounts for line 15(b), 15(c), and 15(d).

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ 7,250.00	\$ 0.00	\$ 7,250.00	\$ 522.50
B. Taxable Purchases				
C. Commercial Rentals	\$	\$	\$	\$
C(a). Less Tax Scholarship Credits				\$
D. Transient Rental	\$	\$	\$	\$
E. Food & Beverage Vending	\$	\$	\$	\$
15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)			15(a). \$	0.00
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			15(c). \$	
15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4)			15(d). \$	

Drag Item	Drop Target
\$750.00	Rectangle 3
\$2,000.00	Rectangle 4
\$87.50	Rectangle 5
\$4,500.00	
\$7,250.00	
\$270.00	
\$120.00	
\$45.00	
\$435.00	

\$67.50
\$20.00
\$0.00
\$337.50
\$140.00
\$45.00
\$522.50

Drag and drop properties
Snap dropped items to drop target (Stack random)
Delay item drop states until interaction is submitted

Feedback when correct:

That's right! You selected the correct response.

Feedback when incorrect:

You did not select the correct response.

Correct (Slide Layer)

Review Lines 15 - 21

A taxpayer in a county imposing a 1.5% surtax has the following transactions:

Surtax Rate	Taxable Sales	State Tax	Surtax	Total Tax
1.5%	\$4,500.00	\$270.00	\$67.50	\$337.50
1.0%	\$2,000.00	\$120.00	\$20.00	\$140.00
None	\$750.00	\$45.00	\$0.00	\$45.00
				\$50.00

Correct

That's right! You selected the correct response.

Continue

Drag and Drop

A. Sales/Service	\$		\$		\$		\$	
B. Taxable Purchases								
C. Commercial								
C(a). Less Tax School								
D. Transient Rental								
E. Food & Beverage Vending								

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 15(c). \$

15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4) 15(d). \$

Incorrect (Slide Layer)

Review Lines 15 - 21

A taxpayer in a county imposing a 1.5% surtax has the following transactions:

Surtax Rate	Taxable Sales	State Tax	Surtax	Total Tax
1.5%	\$4,500.00	\$270.00	\$67.50	\$337.50
1.0%	\$2,000.00	\$120.00	\$20.00	\$140.00
None	\$750.00	\$45.00	\$0.00	\$45.00
				\$50.00

Incorrect

You did not select the correct response.

Continue

Drag and Drop

A. Sales/Service	\$		\$		\$		\$	
B. Taxable Purchases								
C. Commercial								
C(a). Less Tax School								
D. Transient Rental								
E. Food & Beverage Vending								

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 15(c). \$

15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4) 15(d). \$

Try Again (Slide Layer)

Review Lines 15 - 21

A taxpayer in a county imposing a **1.5%** surtax has the following transactions:

Surtax Rate	Taxable Sales	State Tax	Surtax	Total Tax
1.5%	\$4,500.00	\$270.00	\$67.50	\$337.50
1.0%	\$2,000.00	\$120.00	\$20.00	\$140.00
None	\$750.00	\$45.00	\$0.00	\$45.00
Total				\$522.50

Incorrect

That is incorrect. Please try again.

Category	Amount	Category	Amount
A. Sales/Service	\$	4. Tax Due	\$ 522.50
B. Taxable Purch	\$		\$
C. Commercial	\$		\$
C(a). Less Tax Schol	\$		\$
D. Transient Rental	\$		\$
E. Food & Beverage Vending	\$		\$
15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)	\$	15(a). \$	0.00
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	\$	15(c). \$	
15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4)	\$	15(d). \$	

6. Conclusion

6.1 Tips for Successful Filing

Tips for Successful Filing

- File and pay on time.
- Enter your transactions on the correct line.
- Do not include tax collected in gross sales.
- Complete all information on the return.
- Compute the correct sales tax, including discretionary sales surtax.
- If paying tax electronically, initiate electronic payments and receive a confirmation number not later than 5:00 p.m. ET on the business day before the 20th.

Notes:

6.2 Tips for Successful Filing

Tips for Successful Filing

The following tutorials are available to provide you with more tips for success:

- [Internet Enrollment for eServices](#)
- [How to eFile and ePay Sales and Use Tax Return \(Form DR-15\)](#)
- [Pay Using the Payment Only Website](#)
- [How to Calculate, Collect, and Report Your Discretionary Sales Surtax](#)
- [How to Calculate and Pay Estimated Sales and Use Tax](#)
- [Remote Sales](#)

Notes:

6.3 Amended Returns

Amended Returns

An amended return will replace any return previously filed for the same reporting period. It can be completed and submitted electronically or by mail.

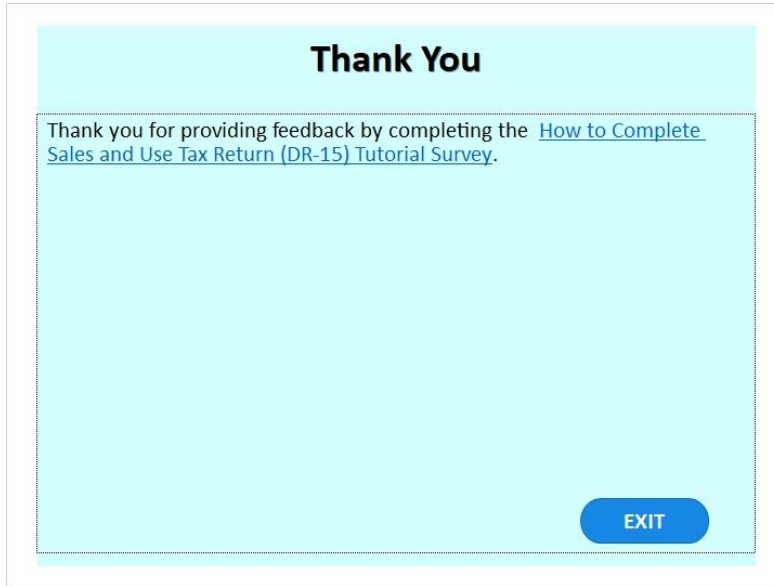
- The quickest way to file an amended return is online.
- If filing an amended return by mail, visit floridarevenue.com/forms and select the return needed.
- Write:
 - Certificate number
 - Reporting period
 - Business name and address on the return
 - Amended replacement

The image shows a screenshot of the Florida Sales and Use Tax Return (Form DR-15). The form is titled 'Sales and Use Tax Return' and includes fields for '1. Gross Sales', '2. Exempt Sales', '3. Taxable Amount', and '4. Tax Due'. A red circle highlights the 'Amended replacement' text in the 'Description' field. The form also includes a section for 'Florida Department of Revenue' and a 'Date' field.

The amended return must show all lines as corrected, not merely the difference(s). (It replaces the original in its entirety.)

Notes:

6.4 Thank You



Notes: