



# Consolidated Summary Sales and Use Tax Return

DR-15CON  
R. 01/25  
Rule 12A-1.097, F.A.C.  
Effective 02/25  
Page 1 of 2

Please complete this return and  
forms DR-7.

↓ Do Not Detach ↓

Certificate Number:  <b>Florida</b>	<b>Sales and Use Tax Return</b>	HD/PM Date:    /    /	<b>DR-15CON R. 01/25</b>
	<b>1. Gross Sales</b>	<b>2. Exempt Sales</b>	<b>3. Taxable Amount</b>
	<b>4. Tax Due</b>		
A. Sales/Services/Electricity B. Taxable Purchases C. Commercial Rentals D. Transient Rentals E. Food & Beverage Vending	. . . . .	. . . . .	. . . . .
	Surtax Rate:                      Reporting Period		5. Total Amount of Tax Due 6. Less Lawful Deductions 7. Net Tax Due 8. Less Est Tax Pd / DOR Cr Memo 9. Plus Est Tax Due Current Month 10. Amount Due <del>11. Less Collection Allowance</del> 12. Plus Penalty 13. Plus Interest 14. Amount Due with Return
Name Address City/St ZIP	<b>FLORIDA DEPARTMENT OF REVENUE</b> <b>5050 W TENNESSEE ST</b> <b>TALLAHASSEE FL 32399-0120</b>		<div style="background-color: #cccccc; padding: 2px;"><b>E-file/E-pay Only</b></div> . . .
<b>Due:</b> <b>Late After:</b>			

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

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

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

**Amended Returns:** If you discover that your original DR-15CON and DR-7 returns were incorrect, call 850-488-6800 and our staff will help you amend your returns.

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

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.



Signature of Taxpayer	Date	Signature of Preparer	Date
(            ) Telephone Number		(            ) Telephone Number	

**Discretionary Sales Surtax - Lines 15(a) through 15(d)**



- |   |        |  |
|---|--------|--|
| 15(a). Exempt Amount of Items Over \$5,000 (included in Column 3) .....                                       | 15(a). |  |
| 15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3).....                                | 15(b). |  |
| 15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)..... | 15(c). |  |
| 15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4).....                             | 15(d). |  |
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- |  |     |  |
|--|-----|--|
| 16. Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credits (included in Line 6)..... | 16. |  |
| 17. Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A) .....                | 17. |  |
| 18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A).....                    | 18. |  |
| 19. Taxable Sales from Amusement Machines (included in Line A) .....                                 | 19. |  |
| 20. Rural or Urban High Crime Area Job Tax Credits .....   | 20. |  |
| 21. Other Authorized Credits.....  | 21. |  |

