

Sales and Use Tax Return **(Form DR-15)**

Electronic File and Pay **Step-by-Step Guide**



FloridaRevenue.com

From the
floridarevenue.com
home page, click
the File and Pay
icon.

Florida
DEPARTMENT OF REVENUE

Search Terms...

HOME CHILD SUPPORT PROPERTY TAX GENERAL TAX TAX DATA CONTACT

Information for...

Businesses and Employers

Individuals and Families

Industry Professionals

Local Government Officials

Employment Opportunities

Quick Links

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eServices

Child Support eServices

File and Pay

- Taxes
- Fees
- Remittances

- [Print Annual Resale Certificates](#)
- [Register to collect and/or pay taxes](#)
- [View your reemployment tax rate](#)
- [Child Support payment information](#)
- [Child Support Services for Employers](#)
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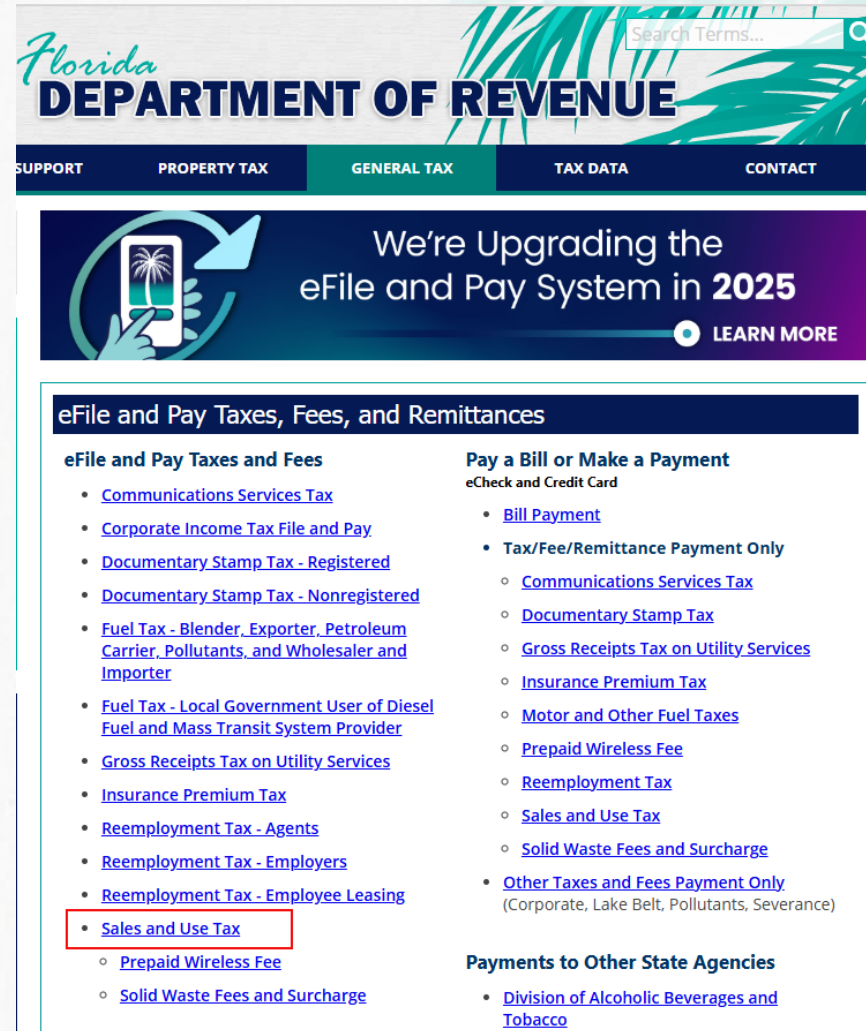
Contact
the Florida Department of Revenue

Need to get in contact with any of the programs within the Department of Revenue?

[Contact Us...](#)

Select Sales and Use Tax Under eFile and Pay

Under the eFile and Pay Taxes, Fee, and Remittances section, select the Sales and Use Tax link.



Florida
DEPARTMENT OF REVENUE

Search Terms...

SUPPORT PROPERTY TAX GENERAL TAX TAX DATA CONTACT

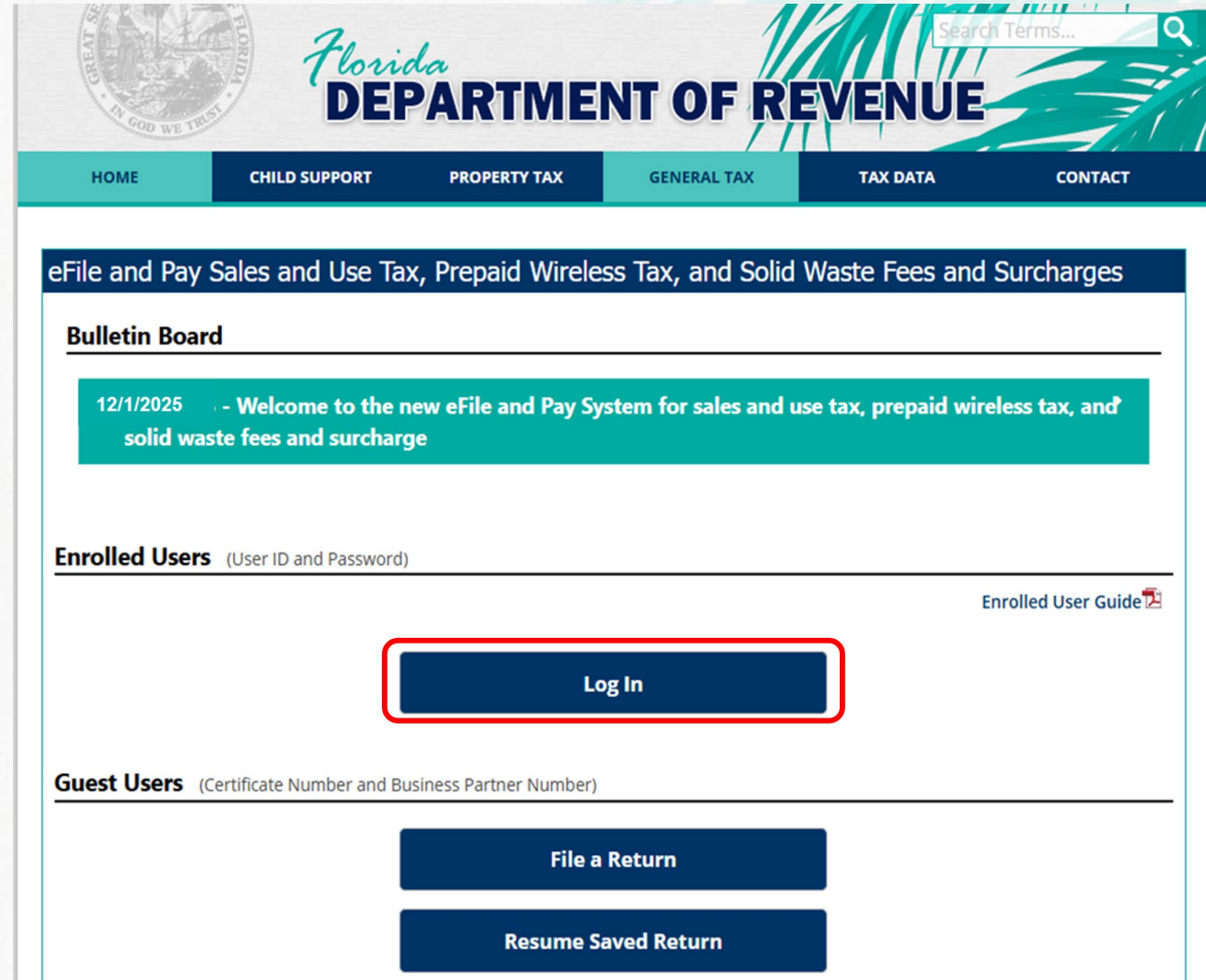
We're Upgrading the eFile and Pay System in **2025**
LEARN MORE

eFile and Pay Taxes, Fees, and Remittances

eFile and Pay Taxes and Fees	Pay a Bill or Make a Payment
Communications Services Tax Corporate Income Tax File and Pay Documentary Stamp Tax - Registered Documentary Stamp Tax - Nonregistered Fuel Tax - Blender, Exporter, Petroleum Carrier, Pollutants, and Wholesaler and Importer Fuel Tax - Local Government User of Diesel Fuel and Mass Transit System Provider Gross Receipts Tax on Utility Services Insurance Premium Tax Reemployment Tax - Agents Reemployment Tax - Employers Reemployment Tax - Employee Leasing Sales and Use Tax Prepaid Wireless Fee Solid Waste Fees and Surcharge	eCheck and Credit Card Bill Payment Tax/Fee/Remittance Payment Only Communications Services Tax Documentary Stamp Tax Gross Receipts Tax on Utility Services Insurance Premium Tax Motor and Other Fuel Taxes Prepaid Wireless Fee Reemployment Tax Sales and Use Tax Solid Waste Fees and Surcharge Other Taxes and Fees Payment Only (Corporate, Lake Belt, Pollutants, Severance)
	Payments to Other State Agencies Division of Alcoholic Beverages and Tobacco

Login With Username and Password

Click the Log In
button to sign in
with your User ID
and Password.



The screenshot shows the Florida Department of Revenue website. At the top, there is a header with the Florida Department of Revenue logo and a search bar. Below the header is a navigation menu with links: HOME, CHILD SUPPORT, PROPERTY TAX, GENERAL TAX, TAX DATA, and CONTACT. The main content area has a dark blue banner that reads "eFile and Pay Sales and Use Tax, Prepaid Wireless Tax, and Solid Waste Fees and Surcharges". Below this is a "Bulletin Board" section with a message dated 12/1/2025: "Welcome to the new eFile and Pay System for sales and use tax, prepaid wireless tax, and solid waste fees and surcharge". Under the bulletin board is the "Enrolled Users" section, which includes a link to the "Enrolled User Guide" and a prominent "Log In" button highlighted with a red border. Below the "Enrolled Users" section is the "Guest Users" section, which includes links for "File a Return" and "Resume Saved Return".

Florida
DEPARTMENT OF REVENUE

Search Terms...

HOME CHILD SUPPORT PROPERTY TAX GENERAL TAX TAX DATA CONTACT

eFile and Pay Sales and Use Tax, Prepaid Wireless Tax, and Solid Waste Fees and Surcharges

Bulletin Board

12/1/2025 - Welcome to the new eFile and Pay System for sales and use tax, prepaid wireless tax, and solid waste fees and surcharge

Enrolled Users (User ID and Password)

Enrolled User Guide

Log In

Guest Users (Certificate Number and Business Partner Number)

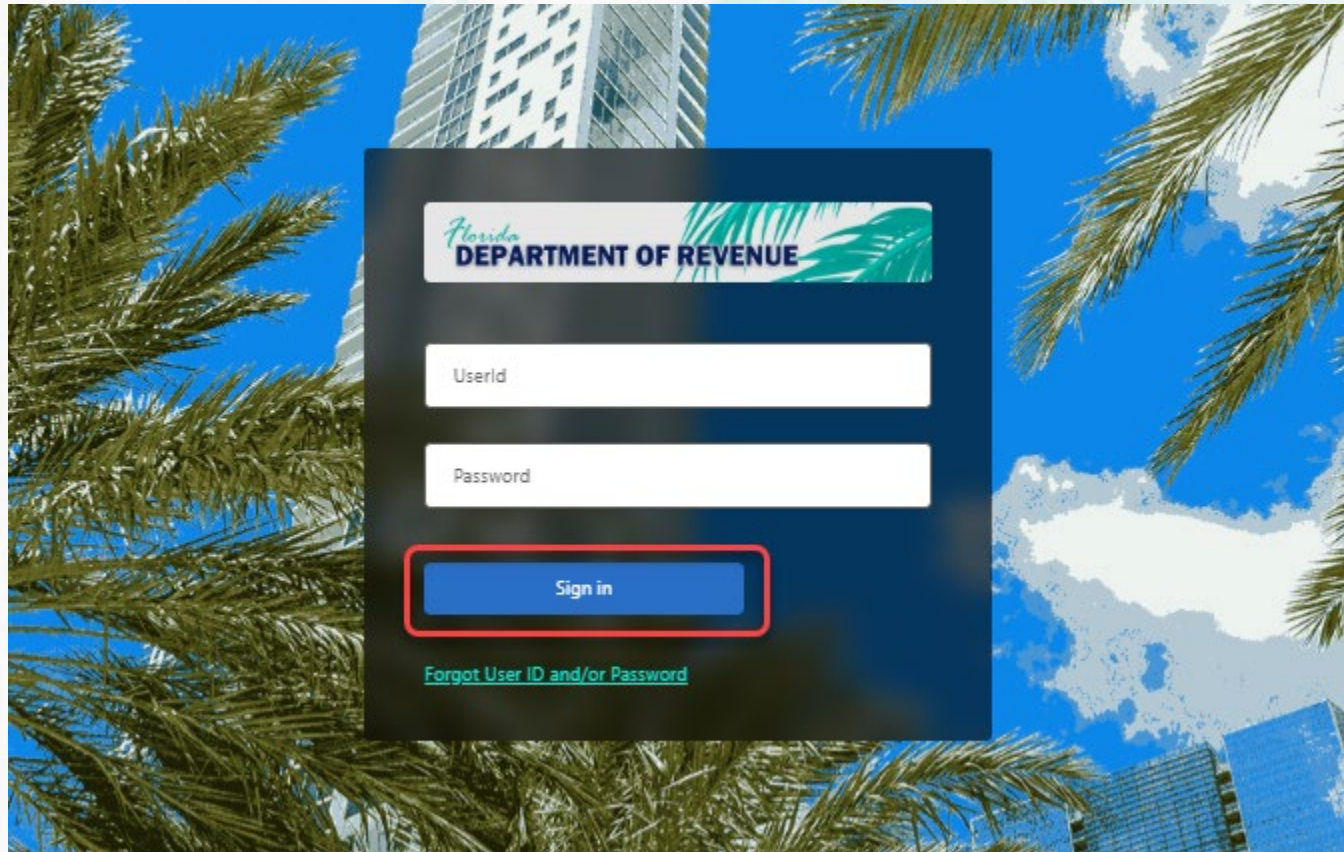
File a Return

Resume Saved Return

Login With Username and Password

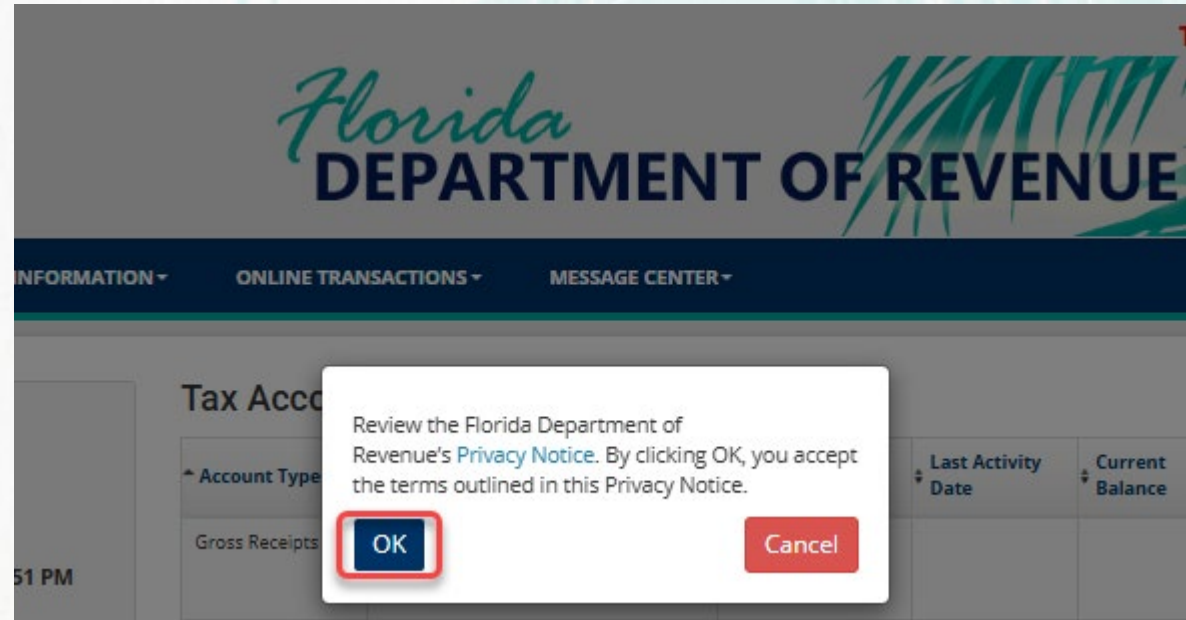
**Enter your User ID
and Password.**

Click Sign in.

A screenshot of the Florida Department of Revenue login interface. The background is a low-angle shot of palm trees against a blue sky with a tall building. A dark blue login box is centered. At the top of the box is the Florida Department of Revenue logo. Below it are two white input fields labeled 'Userid' and 'Password'. A blue 'Sign in' button is highlighted with a red rectangular border. Below the button is a green link that says 'Forgot User ID and/or Password'.

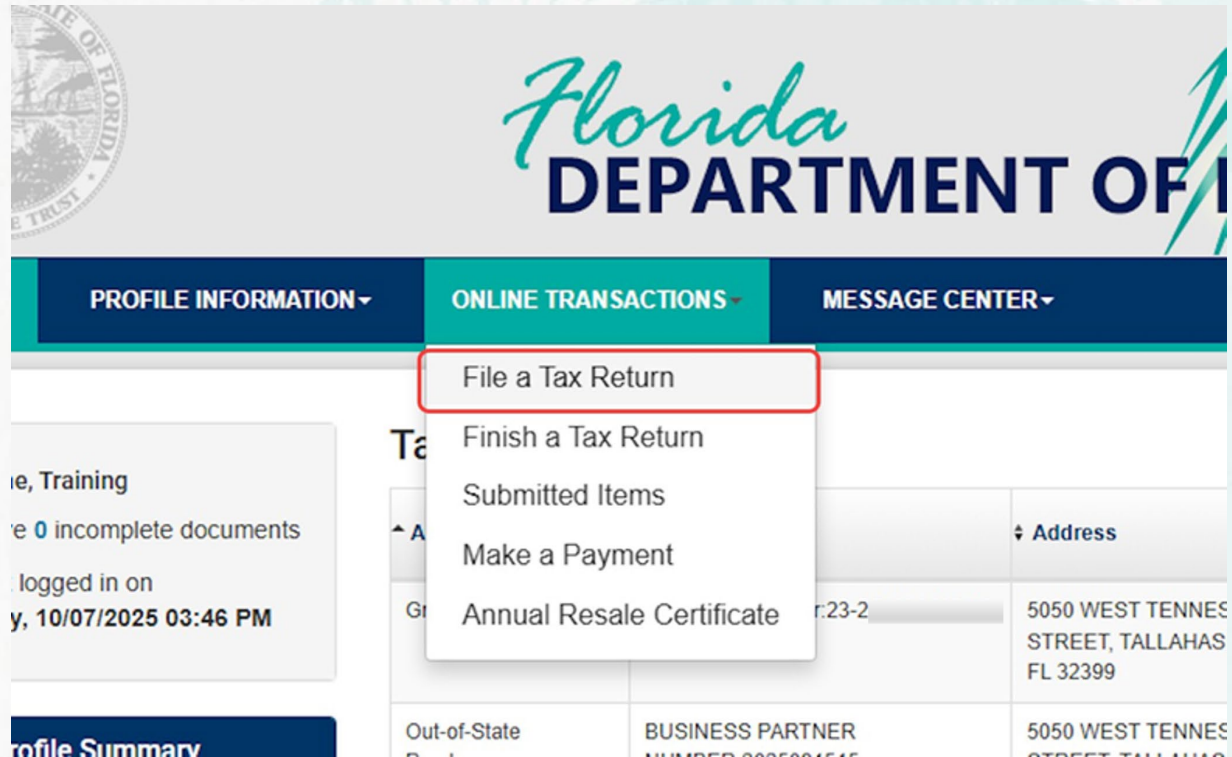
Florida Department of Revenue Privacy Notice

To view the Florida Department of Revenue's Privacy Notice, click the hyperlink.
Otherwise, to continue, select OK.



File a Tax Return

To begin, click on
**ONLINE
TRANSACTIONS.**
Select File a Tax
Return from the
dropdown options.



File a Tax Return

Fill out all of the required Return Information, including the Form Type, DR-15.

Click Next.

File a Form

Please complete the following information in order to file the form. Click the **Next** button when you are ready to continue.

After you select a form type, the filing period dropdown list will display the available periods for that form. If the filing period you need is not displayed, select a different form type to see additional filing periods.

Return Information

* Indicates required field

* Name	FLORIDA003
* Account	Sales And Use Tax
* Account ID	Certificate Number:23-2 TAXPAYER
* Form Type	DR-15
* Return Type	Original Return
* Filing Method	File Online
* Filing Period	07/01/2023 - 09/30/2023

CancelNext

File a Tax Return

Click on the Return Header tab to view the Taxpayer Information and Return Information.

* indicates required field

Tax Return Instructions

Return Header DR-15 Sales Details DR-15 Estimated Tax Worksheet More

Taxpayer Information		Return Information	
Name	FLORIDA003	Form Type	DR-15
Account	Sales And Use Tax	Filing Period Begin Date	07/01/2023
Account ID	Certificate Number:23-2.....	Filing Period End Date	09/30/2023
Address	5050 WEST TENNESSEE STREET TALLAHASSEE, FL 32399 UNITED STATES		

Next Tab

Cancel Save and Exit Calculate Continue

Tip: Clicking on the **Next Tab** button will move you through the tab pages on the Return Form.

File a Tax Return

Click on the DR-15 Sales Details tab.

Enter your sales information.

Click the Next Tab button.

* indicates required field
Tax Return Instructions

Return Header **DR-15 Sales Details** DR-15 Estimated Tax Worksheet More

DR15 Sales Details

	1. Gross Sales ?	2. Exempt Sales ?	3. Taxable Amount	4. Tax Due ?
A. Sales/Services/Electricity	\$ 25,000.00	\$ 1,000.00	\$	\$ 14,400.00
B. Taxable Purchases	\$	\$	\$ 2,500.00	\$ 1,440.00
C. Commercial Rentals	\$	\$	\$	\$
D. Transient Rentals	\$	\$	\$	\$
E. Food & Beverage Vending	\$	\$	\$	\$

Prior Tab Next Tab

Cancel Save and Exit Calculate Continue

File a Tax Return

On the DR-15 tab, enter the applicable tax return information.

Click Calculate.

Then click the Next Tab button.

* indicates required field
Tax Return Instructions

Return Header DR-15 Sales Details **DR-15** Estimated Tax Worksheet More

Line #	Line Item	
-----	Summary Calculation Lines	
5	Total Amount of Tax Due	\$ 15,840.00
6	Lawful Deductions ?	\$ 0.00
7	Net Tax Due	\$ 15,840.00
8a	Estimated Paid Prior ?	\$ 500.00
8b	Rural or Urban High Crime Area Job Tax Credits ?	\$ 500.00
8c	DOR Credit Memos ?	\$ 0.00
8d	Other Authorized Credits ?	\$ 0.00
8	Estimated Tax Paid / DOR Credit Memos	\$ 1,000.00
9	Estimated Tax Due Current Month ?	\$ 0.00
-----	Tax Due Calculations	
10	Amount Due	\$ 14,840.00

Prior Tab **Next Tab**

Cancel Save and Exit **Calculate** Continue

File a Tax Return

On the Estimated Tax Worksheet tab, select a Calculation method. (Only one method can be selected.)

Click the Next Tab button.

* indicates required field
Tax Return Instructions

Return Header DR-15 Sales Details DR-15 **Estimated Tax Worksheet** More

Line #	Line Item	
	Estimated Tax Current	\$ 0.00
----	Estimated Tax Calculation Method 1	
	Use Method 1	☐
	Method 1 Result	\$ 0.00
----	Estimated Tax Calculation Method 2	
	Use Method 2	☐
	Method 2 Result	\$ 0.00
----	Estimated Tax Calculation Method 3	
	Use Method 3	☐
	Method 3 Result	\$ 0.00

Prior Tab **Next Tab**

Cancel Save and Exit Calculate Continue

Method 1: Average of prior filings within the calendar year.

Method 2: Month-based, same month from previous year filing.

Method 3: Enter your own calculation amount.

File a Tax Return

Under the More tab, the Vending and Amusement Worksheet displays. Fill out any applicable vending and amusement fields.

Click Calculate.

* indicates required field

Tax Return Instructions

Return Header DR-15 Sales Details DR-15 Estimated Tax Worksheet **More**

Vending and Amusement Worksheet

Line #	Line Item	
-----	Tangible Vending	
	County Surtax Rate	0.010000
	County Divisor	1.065900
	Tangible Vending (Non Food/Bev) (Gross Vending Receipts)	\$ 0.00
	Taxable Sales	\$ 0.00
	Tax-State & Surtax	\$ 0.00
	County Surtax	\$ 0.00
-----	Amusement Machines	
	County Surtax Rate	0.010000
	County Divisor	1.040000

Prior Tab

Cancel Save and Exit **Calculate** Continue

Note: The Continue button will not be available until the Calculate button has been selected. You may also Save and Exit to complete the form later.

File a Tax Return

After clicking the Continue button, review the Summary Information.

Click Next.

Prior Tab

CancelSave and ExitCalculateContinue

Summary Information ?

This is an overview of the tax information for the tax return you are attempting to submit. If any information looks incorrect, click on the **Back** button. If all information looks correct, click **Next**. Remember, your return is not filed until you receive a confirmation number.

Today's Date	Oct 21, 2025
Certificate Number	
Account Type	Sales And Use Tax
Filing Period End Date	09/30/2023
Late After	10/20/2023
Amount Due	\$14,840.00
Total Amount Due	\$14,840.00
Please Note	Returns/Payments filed after the Late After Date may incur additional Penalties, Interest, and/or Fees. Line 15d is less than minimum discretionary tax due. The account is not obligated for estimated sales tax. If you proceed and an estimated sales tax credit is not available, this could result in additional tax, penalties, interest and/or fees.

Back

Next

Note: If changes are needed, click Back to return to the form.

File a Tax Return

Enter your
Signature
information in all
required fields (*).

Click Yes to
acknowledge and
authorize the tax
return submission.

Enter Tax Return - Signature

I acknowledge that I am authorized to file a return for the taxpayer represented in the tax return now being submitted online.
The Department of Revenue will reconcile the information submitted, along with any payments, and may assess additional tax, interest, penalty, and/or fees.

The contact information displayed reflects your electronic filing or payment information on file with the Florida Department of Revenue. If your contact information needs updating, you can enter the updated information here. Any change you make will be effective for this transaction only. To make a permanent update to your contact information, visit floridarevenue.com/taxes/eEnroll and select Update e-Enrollment.

If you agree, Please select the **Yes** button. To cancel the submission and go back to the return, Select **No**.

* First Name	KEMAL	* Phone Number	63
* Last Name	TESTER	* Email	RSIMAIL.COM
Middle Name			

File a Tax Return

The green Confirmation banner displays.

You can select Make a Payment Now, Print, or Return Home.

Enter Tax Return - Confirmation

Return was submitted successfully. If the return indicates an amount due greater than \$0.00, the **Make a Payment Now** button displays. Click the **Make a Payment Now** button to pay the amount due with the return.

The confirmation number is: **920020000452**

Please print or save this number for future reference.

[Make a Payment Now](#)

[Print](#)

[Return Home](#)

Make a Payment

Click Make a
Payment Now.

Enter Tax Return - Confirmation

Return was submitted successfully. If the return indicates an amount due greater than \$0.00, the **Make a Payment Now** button displays. Click the **Make a Payment Now** button to pay the amount due with the return.

The confirmation number is: **920020000443**

Please print or save this number for future reference.

Make a Payment Now

Print

Return Home

*Tip: If you leave the Confirmation page, or want to make a payment later, go to
ONLINE TRANSACTIONS > Make a Payment.*

Make a Payment

Enter the Payment Amount or check the box to pay the Total Outstanding Balance.

Select the Payment Method.

Form Payment * indicates required field

Form Details

Taxpayer Name	FLORIDA003	Filing Period End Date	12/31/2025
Account	Sales And Use Tax	Amount Due	\$4,000.00
Account ID	Certificate Number:23-2	Return Confirmation #	920020000443

Today's Date Nov 14, 2025

Certificate Number 2325000010015

Account Type Sales And Use Tax

Filing Period End Date 12/31/2025

Late After 01/20/2026

Amount Due \$4,000.00

Total Amount Due \$4,000.00

Please Note Returns/Payments filed after the Late After Date may incur additional Penalties, Interest, and/or Fees.

* **Payment Amount** \$ 1,000.00 ☐ Check here to pay Total Outstanding Balance

* **Payment Method** Electronic Check

The contact information displayed reflects your electronic filing or payment information on file with the Florida Department of Revenue. If your contact information needs updating, you can enter the updated information here. Any change you make will be effective for this transaction only. To make a permanent update to your contact information, visit floridarevenue.com/taxes/eEnroll and select Update e-Enrollment.

Make a Payment

Review the contact information.

Click Next.

The contact information displayed reflects your electronic filing or payment information on file with the Florida Department of Revenue. If your contact information needs updating, you can enter the updated information here. Any change you make will be effective for this transaction only. To make a permanent update to your contact information, visit floridarevenue.com/taxes/eEnroll and select Update e-Enrollment.

* First Name	KEMAL	* Phone Number	813-555-1010
* Last Name	TESTER	* Email	KEMAL@EXAMPLE.COM
Middle Name			

Make a Payment

Fill out all required
Bank Account
fields.

Schedule Electronic Payment

* indicates required field

The payment must be debited from your bank account on or before the due date to be deemed timely paid. If the due date falls on a state or federal holiday or a weekend, choosing the following business day for the bank debit will be deemed timely paid. If you are submitting the transaction after 5:00 p.m. ET and select today's date as the bank debit date, the date will default to the next business day.

Registered Users - Choose Existing Bank Account or Enter a New Account. If you select Enter New Bank Account, the bank information provided will only be used for this transaction. To update your Existing Bank Account information, go to floridarevenue.com/taxes/enrollment.

Guest Users - Enter the Bank Account information. The bank information provided will only be used for this transaction.

Taxpayer Name FLORIDA003

Payment Amount \$1,000.00

☐ Use an existing Bank Account

Please select a Bank
Account

None

☒ Enter Bank Account

* Bank Routing
Number

26

* Bank Account
Number

12

* Confirm Bank
Account Number

12

* Bank Account Type

BUSINESS/CORPORATE SAVINGS

* Bank Account Holder
Name

Trainer One

* Phone

8504886800

Make a Payment

Choose a Debit Date and click the “I hereby authorize the withdrawal of funds as specified above for tax payments” checkbox.

Enter Payment Debit Date and Authorization

* Debit Date

Monday, 11/17/2025

☒ * I hereby authorize the withdrawal of funds as specified above for tax payments.

Back

Next

Make a Payment

Review the
payment details.

Click Confirm.

Confirm Payment

Please confirm the below payment to submit for processing

Payment Amount \$1,000.00

Payment Account Details BUSINESS/CORPORATE SAVINGS

[← Back](#)

[Confirm](#)

Make a Payment

The green Confirmation banner displays. You can click Print to print out the payment confirmation or click Return Home.

Payment Confirmation

Your payment information is below. Please record and keep this confirmation number for your record. To print a copy of your payment confirmation, please use your browser's print function.

If the payment confirmation number below appears as a clickable link, you may select it to view and print associated return details. Otherwise, you can review and print your return details under the menu bar: Online Transactions > Submitted Items.

The payment has been accepted. The confirmation number and payment details can be found below. Please keep for your records.

[Return Home](#) [Print](#)

Transaction Information	
Confirmation #	920020000443
Status	IN PROCESS
Submitted Date	Friday, 11/14/2025
Submitted Time	09:02 AM

Payment Information	
Taxpayer Name	FLORIDA003
Document Type	DR-15
Amount Paid	\$1,000.00
Payment Amount	\$1,000.00
Fee Amount	\$0.00
Debit Date	Monday, 11/17/2025
Filing Period End Date	12/31/2025

Electronic Check Information	
Bank Nickname	N/A
Routing Number	XXXXX8950

Logout

To exit, click Log Out in the upper right-hand corner on the main toolbar.

