

Out-of-State Purchases

Electronic File and Pay Step-by-Step Guide



FloridaRevenue.com

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

The screenshot shows the Florida Department of Revenue website. At the top left is the Great Seal of the State of Florida. The main header features the Florida Department of Revenue logo and a search bar. A navigation menu includes links for HOME, CHILD SUPPORT, PROPERTY TAX, GENERAL TAX, TAX DATA, and CONTACT. The main content area is divided into several sections:

- Information for...:** A vertical list of categories: Businesses and Employers, Individuals and Families, Industry Professionals, Local Government Officials, and Employment Opportunities.
- Quick Links:** A list of links including About Us, Accessibility, and Forms and Publications.
- eServices:** A section with a red box highlighting the **File and Pay** button. The button lists: Taxes, Fees, and Remittances. To the right of the button are links for: 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, and Subscribe to our tax publications. A **More eServices...** link is also present.
- Contact:** A banner image of a modern building with the text **Contact** and *the Florida Department of Revenue*. Below the image is a dark blue bar with the text **Need to get in contact with any of the programs within the Department of Revenue?** and a **Contact Us...** link.

File a Tax Return

Under the Shopping Online section, select the Out-of-State Purchases link.

The screenshot shows the Florida Department of Revenue website. At the top, there is a navigation bar with links for HOME, CHILD SUPPORT, PROPERTY TAX, GENERAL TAX, TAX DATA, and CONTACT. Below this is a banner for 'We're Upgrading the eFile and Pay System in 2025' with a 'LEARN MORE' button. The main content area is titled 'eFile and Pay Taxes, Fees, and Remittances' and is divided into several sections:

- Important Information:** Privacy Notice - Disclaimer
- Quick Links:** Company Identifiers to Prevent Debit Blocking, Contact Us, Enroll to eFile and Pay, eServices for Taxes, Fees and Other State Remittances, Register to Collect and Pay Taxes or Fees, Taxes and Fees or Refunds, Update Account Information
- Resources:** Filing and Paying Your Taxes Electronically (GT-800001), Internet Enrollment for eServices Tutorial, Payment Scheduling - File now...pay later!, Print Annual Resale Certificates, Registration Forms and Publications, Retrieve Your Certificate or Account Number, Tax/Fee/Remittance Payment Only Tutorial, Verify Annual Resale Certificates or Consumer's Certificates of Exemption, View Reemployment Tax Rates in Five Easy Steps
- External Resources:** Florida's New Hire Reporting System
- eFile and Pay Taxes and Fees:** 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
- Pay a Bill or Make a Payment (eCheck and Credit Card):** Bill Payment, Audit 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, Division of Pari-Mutuel Wagering, Division of State Group Insurance, Florida Retirement System
- Refund Application:** Sales and Use Tax, Other Taxes
- Shopping Online:** Out-of-State Purchases (not for use by registered dealers)
- Information Reporting:** Form 1099-K Reporting, Wholesaler/Distributor Reporting (Alcoholic Beverages and Tobacco Products)
- Local Government Payments:** Clerk of Court Remittances, Medicaid Reimbursement Remittance, Red Light Camera Remittances, Tax Collector Remittances
- Additional Information:**

File a Tax Return

Click “File a Return”
to file and pay your
Out-of-State
Purchases Return.

The screenshot shows the Florida Department of Revenue website. At the top left is the state seal. To its right is the Florida Department of Revenue logo and a search bar. Below the logo is a navigation menu with links for HOME, CHILD SUPPORT, PROPERTY TAX, GENERAL TAX (highlighted), TAX DATA, and CONTACT. The main content area is titled 'eFile and Pay Tax on Out-of-State Purchases'. It features a 'Bulletin Board' with a teal banner for '4/1/2025 - Welcome to the new eFile and Pay System for Out-of-State Purchases'. Below this is a 'Guest Users' section with a 'Guest User Guide' link. A dark blue button labeled 'File a Return' is highlighted with a red border. At the bottom is a 'Document Lookup' section with a 'Look Up Returns or Payments' button and the text 'Submitted on or after April 1, 2025'.

Florida Department of Revenue Privacy Notice

To view the Florida Department of Revenue Privacy Notice, click the hyperlink. Otherwise, select the checkbox to agree to the Terms and Conditions, then click Next.

File an Out-of-State Purchase Return

This Out-of-State Purchase Return (Form DR-15MO) is used to report and pay Florida use tax on goods purchased from outside of Florida (internet, mail order, or in person) and brought into Florida for use.

If you are a registered Florida dealer, use your Sales and Use Tax Return (Form DR-15) to report and pay Florida use tax.

If you purchased an aircraft, boat, or motor vehicle outside Florida and then brought it into Florida for use, report and pay use tax as follows:

- Aircraft – Pay tax to the Department using the Sales and Use Tax Return for Aircraft (Form DR-15AIR).
- Boats or Motor Vehicles – Pay tax to any county tax collector, licensed private tag agent, or the Florida Department of Highway Safety and Motor Vehicles.

For additional information, visit <https://floridarevenue.com/taxes/Pages/consumer.aspx>.

To continue, review the Terms of Use below and select the check box to agree. Click **Next** to begin filing your return.

* indicates required field

Terms and Conditions

To file as a guest, review the Florida Department of Revenue's [Privacy Notice](#). By selecting the check box, you accept the terms outlined in this Privacy Notice.

* I agree to the above Terms and Conditions

Cancel

Next

File a Tax Return

Complete all required Submitter Information. Select the “I’m not a robot” checkbox, then click Next.

File an Out-of-State Purchase Return

Complete all fields below and click **Next**.
Instructions to file a return as a Guest can be found [here](#).

* indicates required field

Submitter Information

* First Name	<input type="text" value="Trai"/>	* Daytime Phone	<input type="text" value="(850) 488-6800"/>
* Last Name	<input type="text" value="Ning"/>	Extension	<input type="text"/>
		* Email	<input type="text" value="Fl_nofl@rsimail.com"/>
		* Confirm Email	<input type="text" value="Fl_nofl_rsimail.com"/>

* I'm not a robot  reCAPTCHA
Privacy - Terms

File a Tax Return

Complete all
required
Purchaser's Info,
including the
appropriate Filing
Period.

Click Continue.

Purchaser's Info

Progress 25%

Purchaser's Info * indicates required field

* Purchaser's Name	<input type="text" value="Trainer One"/>
* ID Type	<input type="text" value="FEIN"/>
* ID Value	<input type="text" value="444556777"/>
* Address	<input type="text" value="Add a New Address"/>
* Country	<input type="text" value="UNITED STATES"/>
Attention	<input type="text"/>
* Address Line 1	<input type="text" value="671 Lincoln Ave"/>
Address Line 2	<input type="text"/>
* City	<input type="text" value="Orlando"/>
* State	<input type="text" value="FLORIDA"/>
* Zip Code	<input type="text" value="32789"/>
* Filing Period	<input type="text" value="10/01/2024 - 12/31/2024"/>

File a Tax Return

Select Yes or No from the “Do you prefer to use the optional schedule for entering your purchases?” drop-down menu. Then click Continue.

Taxable Purchases Information

Progress  50%

* indicates required field

Taxable Purchases Information

An Optional Schedule of Purchases is provided to assist you in calculating the total amount of your purchases through the Internet, from out of state, in another country, or through mail-order companies during the quarter for which you are filing this return.

Or you may choose to skip completing the Schedule and enter the total amount of your purchases and credits without assistance.

* Do you prefer to use the optional schedule for entering your purchases?

[← Back](#) [Clear](#) [Continue](#)

File a Tax Return

If using the Schedule of Purchases, click **Add** to begin adding your out-of-state purchases.

Schedule of Purchases

Progress  75%

* indicates required field

Schedule of Purchases

Complete all fields, then click **Continue**. If you choose not to use the schedule to add purchased items, click the **Back / Cancel** button.

Iteration #	Items Purchased	Purchased From	Date Received	Amount Paid	Tax Paid

Showing 1 to 1 of 1 entries

Add

Back **Clear** **Continue**

File a Tax Return

Complete all required fields, then click Continue.

Note: If you paid sales tax on items purchased in another state, the District of Columbia, or a U.S. territory, and the tax amount paid was less than 6%, enter the purchase amount and the tax amount paid. You cannot claim a credit for tax paid more than 6% or tax paid in a foreign country. If you purchased items in a foreign country enter the purchase amount only.

Schedule of Purchases

Progress  75%

* indicates required field

Schedule of Purchases

Complete all fields, then click **Continue**. If you choose not to use the schedule to add purchased items, click the **Back / Cancel** button.

* Items Purchased	<input type="text" value="cedar lumberplanks"/>
* Purchased From	<input type="text" value="Wood Works"/>
* Date Received	<input type="text" value="12/09/2024"/> 
* Amount Paid	\$ <input type="text" value="15,000.00"/>
Tax Paid	\$ <input type="text" value="450.00"/>

File a Tax Return

After all out-of-state purchases have been entered, click **Continue** to move forward with the submission process.

Schedule of Purchases

Progress  75%

* indicates required field

Schedule of Purchases

Complete all fields, then click **Continue**. If you choose not to use the schedule to add purchased items, click the **Back / Cancel** button.

Iteration #	Items Purchased	Purchased From	Date Received	Amount Paid	Tax Paid	
1	cedar lumberplanks	Wood Works	12/09/2024	15000.00	450.00	Delete
2	windows	Window Works	12/16/2024	23000.00	0.00	Delete

Showing 1 to 2 of 2 entries

File a Tax Return

If your return and payment are late, enter the Interest due, then click Continue to move forward with the submission process.

For the current interest rates, visit floridarevenue.com/taxes/tips.

If changes are needed, click Back to return to the Schedule of Purchases.

DR-15MO

Progress 90%

* indicates required field

Out-of-State Purchase Totals

Interest: If the return and payment are late, you owe interest on the total tax due.
Click **Continue**.

1. Amount Purchased	\$	38,000.00
Use Tax Rate		0.060
2. Tax	\$	2,280.00
3. Credits (Taxes Paid)	\$	450.00
4. Total Tax Due	\$	1,830.00
5. Interest	\$	18.30

[← Back](#) [Clear](#) [Continue](#)

File a Tax Return

Review the Summary Information. Click Continue to move forward in the submission process.

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

File a Tax Return - Summary Information 

Progress 

This is an overview of the form you are attempting to submit. If any information looks incorrect, click on the **Back** button. If all information looks correct, click **Continue**. Please note, the application is not filed until you get a confirmation number.

Today's Date	Apr 3, 2025
FEIN	444556777
Account Type	Out-of-State Purchases
Period End Date	12/31/2024
Late After	01/21/2025
Total Amount of Purchases	\$38,000.00
Tax Due on Purchases	\$2,280.00
Credits (Taxes Paid)	\$450.00
Total Tax Due	\$1,830.00
Interest	\$18.30
Total Amount Due with Return	\$1,848.30
Please Note	Returns/Payments filed after the Late After Date may incur additional Penalties, Interest, and/or Fees.

[Cancel](#) [← Back](#) [Continue](#)

File a Tax Return

Click Yes to
acknowledge and
authorize the tax
form submission.

File a Tax Return - Signature 

Progress  100%

I acknowledge that I am authorized to file a return for the taxpayer represented in the tax return now being submitted online.
If you agree, please select the **Yes** button. To cancel the submission and go back to the return select **No**.

File a Tax Return

The green Confirmation banner displays. Select Print to print a copy of the return. Then, select, Make a Payment Now to pay the amount due.

File a 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: **920040001283**

Please print or save this number for future reference.

Make a Payment Now

Print

Return Home

Make a Payment for an Out-of-State Purchase

Click on the Make a Payment Now button.

File a 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: **920040001283**

Please print or save this number for future reference.

[Make a Payment Now](#) [Print](#)

[Return Home](#)

Make a Payment for an Out-of-State Purchase

Select “Check here to pay Total Outstanding Balance.”

Account Type	Out-of-State Purchases
Period End Date	12/31/2024
Late After	01/21/2025
Total Amount of Purchases	\$38,000.00
Tax Due on Purchases	\$2,280.00
Credits (Taxes Paid)	\$450.00
Total Tax Due	\$1,830.00
Interest	\$18.30
Total Amount Due with Return	\$1,848.30
Please Note	Returns/Payments filed after the Late After Date may incur additional Penalties, Interest, and/or Fees.
* Payment Amount	\$ 1,848.30 <input checked="" type="checkbox"/> Check here to pay Total Outstanding Balance
* Payment Method	<input type="text"/>

Make a Payment for an Out-of-State Purchase

Select the Payment Method from the drop-down options.

Total Amount Due with Return \$1,848.30

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

* **Payment Amount** \$ 1,848.30 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.

* **First Name** * **Phone Number**

* **Last Name** * **Email**

Middle Name

Make a Payment for an Out-of-State Purchase

Complete the
required contact
information, then
click Next.

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

* **Payment Amount** \$ 1,848.30 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.

* **First Name** Trai

* **Last Name** Ning

Middle Name

* **Phone Number** 8504886800

* **Email** Fl_nofl@rsimail.com

Cancel Next

Make a Payment for an Out-of-State Purchase

Complete the required fields on the Schedule Electronic Payment screen. Check the box to authorize the withdrawal of funds as specified.

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 Trainer One Payment Amount \$1,848.30

* Bank Routing Number

* Bank Account Number

* Confirm Bank Account Number

* Bank Account Type

* Bank Account Holder Name

* Phone

* Effective Date

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

Make a Payment for an Out-of-State Purchase

Click the Next button
to continue the
payment submission
process.

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 Trainer One

Payment Amount \$1,848.30

* Bank Routing Number	<input type="text" value="063292855"/>
* Bank Account Number	<input type="text" value="2222"/>
* Confirm Bank Account Number	<input type="text" value="2222"/>
* Bank Account Type	<input type="text" value="BUSINESS/CORPORATE SAVINGS"/>
* Bank Account Holder Name	<input type="text" value="Trainer One"/>
* Phone	<input type="text" value="8504886800"/>
* Effective Date	<input type="text" value="Friday, 04/04/2025"/>

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

Back

Next

Make a Payment for an Out-of-State Purchase

Review the payment information, then click the Confirm button.

If changes are needed, click Back to return to the Schedule Electronic Payment screen.

Confirm Payment

Please confirm the below payment to submit for processing

Payment Amount	\$1,848.30
Payment Account Details	BUSINESS/CORPORATE SAVINGS

[← Back](#) [Confirm](#)

Payment Confirmation

The green confirmation banner will display. To exit, click the Return Home button. You will be returned to the Department's Portal homepage.

Payment Confirmation

Your payment information is below. Please record and keep the confirmation number for your record.

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

[Return Home](#)

Transaction Information

Confirmation #	920040001283	Submitted Date	Thursday, 04/03/2025
Status	IN PROCESS	Submitted Time	02:30 PM

Payment Information

Taxpayer Name	Trainer One	Effective Date	Friday, 04/04/2025
Document Type	Out-of-State Purchase Return	Period Covered	12/31/2024
Amount Paid	\$1,848.30		
Payment Amount	\$1,848.30		
Fee Amount	\$0.00		

Electronic Check Information

Bank Nickname	N/A	Routing Number	XXXXX2855
Bank Account Type	BUSINESS/CORPORATE SAVINGS	Account Number	2222

Payment Details

Account Type	Identifier	Filing Period	Payment Amount
OUT-OF-STATE PURCHASES	FEIN:xx-4556777	12/31/2024	\$1,848.30

Showing 1 to 1 of 1 entries

Navigation: ⏪ < 1 > ⏩