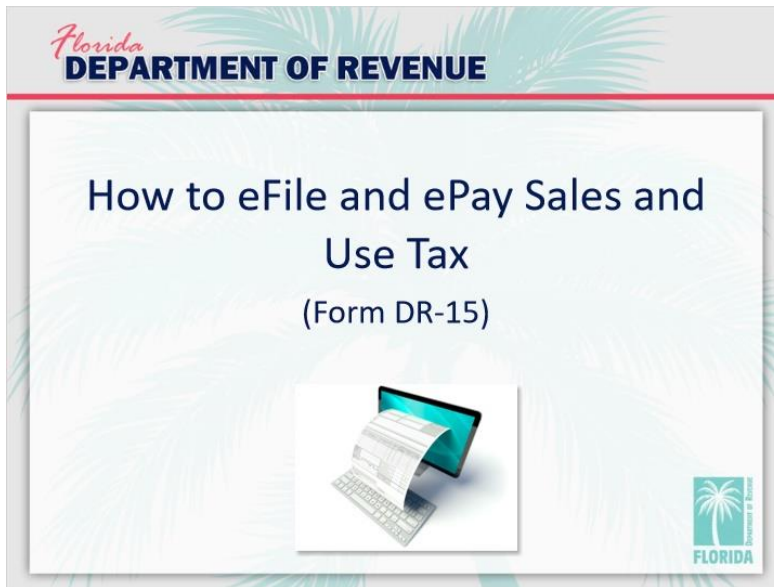


How to eFile and ePay Sales and Use Tax (Form DR-15)

1. Introduction

1.1 How to eFile and ePay Sales and Use Tax




Notes:

Welcome to Sales and Use Tax: How to eFile and ePay. In this course, we will be discussing how to use the eFile and ePay system.


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 smart-phone, the menu does not display by default and must be accessed using the menu symbol.

**Resources Tab**

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

**Previous and Next Buttons**

Previous and Next buttons are located at the bottom right corner of your screen. These buttons allow you to move either back or forward.

Notes:

This tutorial will take approximately 15 minutes to complete. A transcript of the audio is available by clicking on the Transcript tab in the top-left corner of your screen.

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 smart-phone, the menu does not display by default and must be accessed using the menu symbol.


Resources Tab

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

Previous and Next Buttons

Previous and Next buttons are located at the bottom right corner. These buttons allow you to move either back or forward.


1.3 Purpose



Purpose

To learn how to complete a sales and use tax return online through eFile and ePay

- ✓ Access and navigate the eFile and ePay system
- ✓ Complete a *Sales and Use Tax Return* (Form DR-15)
- ✓ Electronically file and submit payments
- ✓ Utilize other system options and resources



Notes:

After completing this course, you will know how to:

- Access and navigate the eFile and ePay system
- Complete a *Sales and Use Tax Return* (Form DR-15)
- Electronically file and submit payments
- Utilize other system options and resources

2. Accessing the System

2.1 Accessing the System



Notes:

Let's go through the steps of locating the eFile and ePay system portal.

2.2 Start on the Home Page



Notes:

To begin, we'll go to the Florida Department of Revenue's homepage at **floridarevenue.com**. Under the banner, you will see a blue box labeled, File and Pay. Selecting that box will bring you to the File and Pay Taxes, Fees, and Remittances webpage.

From there, scroll down to Sales and Use Tax and click on it.

2.3 Logging In

The screenshot shows the login interface for the State of Florida Department of Revenue. At the top, there is a navigation bar with links: [DOR Home](#), [e-Services Home](#), [Print Page](#), and [Contacts](#). Below this is a welcome message: "Welcome to the Florida Sales and Use Tax, Prepaid Wireless E911 Fee, and Solid Waste Tax, Fees and Surcharge Website". A warning box states: "Please **STOP!** Verify that you do not have multiple windows or tabs open. This may cause incorrect or multiple submissions." There are two login options. The first option is "Enter your User ID and Password", with fields for "User ID:" (example: AF1234567890) and "Password:" (example: 123456789), followed by a "Login" button and a link for "Forgot User ID and/or Password". The second option is "OR Enter your Certificate Number and Business Partner Number", with fields for "Certificate Number:" (example: 1234567890123) and "Business Partner Number:" (example: 1234567890), followed by a "Login" button.

Notes:


This is the login screen for those who wish to eFile or ePay Florida Sales and Use Tax. You may wish to bookmark this webpage so you can access it directly, rather than going through the steps to reach it via the Department's website. As you can see, there are two options for logging in.

The first option requires you to enter your User ID and Password, which you received when you enrolled to pay taxes online.

The second option requires you to enter your Certificate Number and Business Partner Number. Please note that if you choose this login method, you will not have the option to use any contact and bank account information you have on file. You will also be unable to reprint confirmation pages.

Regardless of the option you choose, click Login after entering your information.

2.4 Select Tax Website



State of Florida
Department of Revenue

[DOR Home](#)
[e-Submissions](#)
[e-Checks](#)
[Logout](#)

MODE: 2

A current Calendar of Submission Deadlines is displayed.

Reporting Period	Monthly	Quarterly	Semi Annual	Annual	Reporting Period	Monthly	Quarterly	Semi Annual	Annual
DEC 2020	JAN 16, 2021	JAN 19, 2021	JAN 19, 2021	JAN 19, 2021	JUL 2021	AUG 19, 2021			
JAN 2021	FEB 16, 2021				AUG 2021	SEPT 17, 2021			
FEB 2021	MAR 16, 2021				SEP 2021	OCT 19, 2021	OCT 19, 2021		
MAR 2021	APR 16, 2021	APR 19, 2021			OCT 2021	NOV 19, 2021			
APR 2021	MAY 16, 2021				NOV 2021	DEC 17, 2021			
MAY 2021	JUN 16, 2021				DEC 2021	JAN 19, 2022	JAN 19, 2022	JAN 19, 2022	JAN 19, 2022
JUN 2021	JUL 16, 2021	JUL 19, 2021	JUL 19, 2021						

Note: All Transactions must be Submitted AND Confirmed prior to 5:00 PM ET on the date indicated above.

File and Pay Access Menu

Select Tax Website

Sales and Use Tax

Solid Waste Tax and Fees

Prepaid Wireless E911 Fee

Notes:

Once you have logged in, you will see a bulletin board featuring current information related to the taxes you are going to file and pay. In this case, it will be related to Sales and Use Tax. After reviewing any new information, click Next.

This will take you to the File and Pay Access Menu. From here, select Sales and Use Tax.

2.5 The Main Menu

The screenshot shows a web interface titled "Choose Activity". It is divided into three main sections, each with a pink border:

- File and Pay**: Contains two buttons: "DR-15 (Sales and Use Return)" and "Amended DR-15 (Sales and Use Return)".
- Payment Only**: Contains one button: "Other Sales and Use Tax Payments". A note below the section header states: "(Choice does NOT include a tax return)".
- Other Options**: Contains eight buttons: "Print Resale Certificate(s)", "Reprint Confirmation Page(s)", "Cancel Submission(s)", "View Cancelled Submission(s)", "Update e-Services Profile", "Check for Bills", "Change Business Address and/or Account Status", and "Hope Scholarship Collection Report".

At the bottom of the interface, there is a small green text notice: "Cancellations must be done before 5:00 p.m. ET on the submission date. If the submission is completed after 5:00 p.m. ET on the submission date, weekend, or holiday the cancellation must be done before 5:00 p.m. ET the next business day. All cancellations are permanently deleted from our database."

Notes:

This is the main menu. Here, you are presented with three sets of options to choose from: File and Pay, Payment Only, and Other Options.

Under File and Pay, you are presented with the option to both file and pay a DR-15 return at the same time. Note that the second option under File and Pay allows you to file an amended DR-15 return on a period already submitted.

Payment Only is used by those wanting to make payments only without filing a tax return.

Finally, Other Options allows you to perform various tasks such as canceling submissions and changing your account information.

3. Filling Out the Return

3.1 Filling Out the Return



Notes:

Now that you know how to access the eFile and ePay system, we'll go over how to fill out an electronic *Sales and Use Tax Return* (Form DR-15).

3.2 The Main Menu

The screenshot shows the 'DOR Home e-Services Home' interface. At the top, there are links for 'DOR Home', 'e-Services Home', 'Print Page', 'Contacts', and 'Logout'. Below these, there's a 'Sales Tax - Click for Help' link and a 'User ID:' field. A red box highlights the 'DR-15 Instructions' link. Below it, there's a 'Discretionary Sales Surtax Rates' link. The main section is titled 'DR-15 Original Return'. It includes a 'Certificate Number' field, a 'Collection Period' dropdown menu (set to '06/2021'), a 'Surtax Rate: 0.0150', and a 'Location Address' field. A signature information box contains fields for 'Signature', 'Phone', and 'Email', with a checkbox labeled 'Check here to use Filing contact info on file with DOR.' which is checked. Below this is a table for filing the return.

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

Notes:

We'll start by exploring the process for submitting a DR-15 return and making a payment. To do so, we will select the first option under File and Pay.

On this page, find the Collection Period, and click on the dropdown menu. Scroll to the collection period you are filing for. Keep in mind that the return will default to the current collection period. Using the dropdown menu, you can go back 11 months to file a previous return or go forward one month to file a future return.

If you submit more than one return for the same collection period, a message will display to ensure you do not submit more than one return.

For additional instructions, click on the DR-15 Instructions link on the upper-left side of the screen.

Click the checkbox to use filing contact information on file with the Department, or type your name, phone number, and email address.

To move from field to field, press your tab button or click in the field. Next, we'll discuss these fields in more detail.

3.3 Columns 1-4

Columns 1-4

Hover over each item for an in-depth description.

	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
B. Taxable Purchases			\$ 0.00	\$ 0.00
C. Commercial Rentals	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
C(a). Less Sales Tax Scholarship Credits				\$ 0.00
D. Transient Rentals	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
E. Food & Beverage	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
F. Vending	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
<p>you may choose to donate the allowance to the Education Enhancement Trust Fund by checking the box below:</p> <p><input type="checkbox"/></p> <p>What is this?</p>				
11. Less Collection Allowance				\$ 0.00
12. Plus Penalty				\$ 0.00
13. Plus Interest				\$ 0.00
14. Amount Due with Return				\$ 0.00

Notes:

Here you can see the DR-15 return.

In Columns 1-4, you will be entering information about the items and services that are taxed.

In Column 1, you will enter your gross sales for each category. Your gross sales equal the amount of exempt sales plus taxable sales. Do not include tax collected in gross sales.

Column 2 is where you will fill in your exempt sales for each taxable item or service. Items exempt from tax include sales for resale, sales of items that are specifically exempt, and sales to organizations that hold a Florida *Consumer's Certificate of Exemption* (Form DR-14).

Column 3 is where you will enter the taxable amount for each taxed item or service. The taxable amount equals gross sales minus exempt sales. This also includes purchases used or consumed that were not taxed by suppliers and were not for resale entered on Line B.

Tax due in Column 4 is the total amount of tax due, including discretionary sales surtax, from each taxable sale and the use tax due on taxable purchases.

For an in-depth description of the items in Line A-E and Columns 1-4, hover your mouse over each one.

1 Gross Sales (Slide Layer)

Columns 1-4		2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity		\$ 0.00	\$ 0.00	\$ 0.00
B. Taxable Purchases		\$ 0.00	\$ 0.00	\$ 0.00
C. Commercial Rentals		\$ 0.00	\$ 0.00	\$ 0.00
C(a). Less Sales Tax Scholarship Credits		\$ 0.00	\$ 0.00	\$ 0.00
D. Transient Rentals		\$ 0.00	\$ 0.00	\$ 0.00
E. Food & Beverage		\$ 0.00	\$ 0.00	\$ 0.00
F. Vending		\$ 0.00	\$ 0.00	\$ 0.00
11. Less Collection Allowance			\$ 0.00	
12. Plus Penalty			\$ 0.00	
13. Plus Interest			\$ 0.00	
14. Amount Due with Return			\$ 0.00	

Hover over each item for an in-depth description.

Gross Sales
Gross Sales equals the total amount of exempt sales plus taxable sales. Do not include taxes collected in gross sales.

Florida
A. Sales/Services/Electricity
B. Taxable Purchases
C. Commercial Rentals
C(a). Less Sales Tax Scholarship Credits
D. Transient Rentals
E. Food & Beverage
F. Vending

You may choose to donate the allowance to the Education Enhancement Trust Fund by checking the box below:
☐
[What is this?](#)

2 Exempt Sales (Slide Layer)

Columns 1-4		2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity		\$ 0.00	\$ 0.00	\$ 0.00
B. Taxable Purchases		\$ 0.00	\$ 0.00	\$ 0.00
C. Commercial Rentals		\$ 0.00	\$ 0.00	\$ 0.00
C(a). Less Sales Tax Scholarship Credits		\$ 0.00	\$ 0.00	\$ 0.00
D. Transient Rentals		\$ 0.00	\$ 0.00	\$ 0.00
E. Food & Beverage		\$ 0.00	\$ 0.00	\$ 0.00
F. Vending		\$ 0.00	\$ 0.00	\$ 0.00
11. Less Collection Allowance			\$ 0.00	
12. Plus Penalty			\$ 0.00	
13. Plus Interest			\$ 0.00	
14. Amount Due with Return			\$ 0.00	

Hover over each item for an in-depth description.

Exempt 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).

Florida
A. Sales/Services/Electricity
B. Taxable Purchases
C. Commercial Rentals
C(a). Less Sales Tax Scholarship Credits
D. Transient Rentals
E. Food & Beverage
F. Vending

You may choose to donate the allowance to the Education Enhancement Trust Fund by checking the box below:
☐
[What is this?](#)

3 Taxable Amount (Slide Layer)

Columns 1-4

Hover over each item for an in-depth description.

	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
B. Taxable Purchases				
C. Commercial Rentals	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
C(a). Less Sales Tax Scholarship Credits				
D. Transient Rentals	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
E. Food & Beverage Vending	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Taxable Amount
The **Taxable Amount** is gross sales minus exempt sales and purchases (Line B) used or consumed that were not taxed by suppliers and were not for resale.

11. Less Collection Allowance \$ 0.00

12. Plus Penalty \$ 0.00

13. Plus Interest \$ 0.00

14. Amount Due with Return \$ 0.00

4 Tax Due (Slide Layer)

Columns 1-4

Hover over each item for an in-depth description.

	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
B. Taxable Purchases				
C. Commercial Rentals	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
C(a). Less Sales Tax Scholarship Credits				
D. Transient Rentals	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
E. Food & Beverage Vending	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Tax Due
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.

11. Less Collection Allowance \$ 0.00

12. Plus Penalty \$ 0.00

13. Plus Interest \$ 0.00

14. Amount Due with Return \$ 0.00

A. Sales/Services/Electricity (Slide Layer)

	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
C. Commercial Rentals	\$ [0.00]	\$ [0.00]	\$ [0.00]	\$ [0.00]
D. Transient Rentals	\$ [0.00]	\$ [0.00]	\$ [0.00]	\$ [0.00]
E. Food & Beverage	\$ [0.00]	\$ [0.00]	\$ [0.00]	\$ [0.00]
F. Miscellaneous	\$ [0.00]	\$ [0.00]	\$ [0.00]	\$ [0.00]
TOTAL SALES AND TAXES	\$ [0.00]	\$ [0.00]	\$ [0.00]	\$ [0.00]

	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$ [0.00]	\$ [0.00]	\$ [0.00]	\$ [0.00]
B. Taxable Purchases			\$ [0.00]	\$ [0.00]
Sales/Services/Electricity			\$ [0.00]	\$ [0.00]
TOTAL TAXABLE AMOUNTS			\$ [0.00]	\$ [0.00]

Sales/Services/Electricity includes:

- ✓ 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 on taxable services
- ✓ Sales and untaxed purchases of electricity
- ✓ Sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment

B. Taxable Purchases (Slide Layer)

Columns 1-4

	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
C. Commercial Rentals	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
D. Transient Rentals	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
E. Food & Beverage	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Total				

Taxable Purchases include:

- ✓ 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

C. Commercial Rentals (Slide Layer)

Columns 1-4

	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
C. Commercial Rentals	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
C(a). Less Sales Tax Scholarship Credits				\$ 0.00
D. Transient Rentals	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
E. Food & Beverage	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Hover over each item for an in-depth description.

Commercial Rentals

Commercial Rentals include:

- ✓ Renting, leasing, letting, or granting of a license to use or occupy real property
- ✓ For more information, download **Sales and Use Tax on the Rental, Lease, or License to Use Commercial Real Property (Form GT-800016)** from the Department of Revenue's website.

Ca. Less Tax Credits (Slide Layer)

Columns 1-4

	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
C. Commercial Rentals	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
C(a). Less Sales Tax Scholarship Credits				\$ 0.00
D. Transient Rentals	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
E. Food & Beverage	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Hover over each item for an in-depth description.

Less Sales Tax Scholarship Credit

- ✓ 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.

D. Transient Rentals (Slide Layer)

Columns 1-4		2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity		\$ 0.00	\$ 0.00	\$ 0.00
B. Taxable Purchases		\$ 0.00	\$ 0.00	\$ 0.00
C. Commercial Rentals		\$ 0.00	\$ 0.00	\$ 0.00
C(a). Less Sales Tax Scholarship Credits		\$ 0.00	\$ 0.00	\$ 0.00
D. Transient Rentals		\$ 0.00	\$ 0.00	\$ 0.00
E. Food & Beverage		\$ 0.00	\$ 0.00	\$ 0.00

Hover over each item for an in-depth description.

Florida		1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
B. Taxable Purchases		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
C. Commercial Rentals		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
C(a). Less Sales Tax Scholarship Credits		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
D. Transient Rentals		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
E. Food & Beverage		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Transient Rentals

- ✓ Include leases or rentals of living, sleeping, or housekeeping accommodations
- ✓ Counties may impose one or more local option taxes on transient rentals.
- ✓ Many counties self-administer local option taxes.

E. Food/Beverage Vending (Slide Layer)

Columns 1-4		2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity		\$ 0.00	\$ 0.00	\$ 0.00
B. Taxable Purchases		\$ 0.00	\$ 0.00	\$ 0.00
C. Commercial Rentals		\$ 0.00	\$ 0.00	\$ 0.00
C(a). Less Sales Tax Scholarship Credits		\$ 0.00	\$ 0.00	\$ 0.00
D. Transient Rentals		\$ 0.00	\$ 0.00	\$ 0.00
E. Food & Beverage		\$ 0.00	\$ 0.00	\$ 0.00

Hover over each item for an in-depth description.

Florida		1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
B. Taxable Purchases		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
C. Commercial Rentals		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
C(a). Less Sales Tax Scholarship Credits		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
D. Transient Rentals		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
E. Food & Beverage Vending		\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00

Food & Beverage Vending

- ✓ Sales tax, plus any other discretionary sales surtax due on food, beverages, tobacco, and other items sold through vending machines
- ✓ Surtax due at the rate imposed by the county where the machines are located

3.4 Lines 5-14

Lines 5-14

Hover over each item for an in-depth description.

2. Exempt Sales	3. Taxable Amount	4. Tax Due
\$ 0.00	\$ 0.00	\$ 0.00
		\$ 0.00
5. Total Amount of Tax Due		\$ 0.00
6. Less Lawful Deductions		\$ 0.00
7. Net Tax Due		\$ 0.00
8. Less Est. Tax Pd./DOR Cr. Memo		\$ 0.00
9. Plus Est. Tax Due Current Month		\$ 0.00
10. Amount Due		\$ 0.00
11. Less Collection Allowance		\$ 0.00
12. Plus Penalty		\$ 0.00
13. Plus Interest		\$ 0.00
14. Amount Due with Return		\$ 0.00
14. Amount Due with Return		\$ 0.00

Notes:

In Lines 5 and 6, you will add up the numbers in the Tax Due column, subtracting any scholarship credits indicated in Line C(a). Subtract any Lawful Deductions from the Total Amount of Tax Due.

In Lines 7 through 13, you will add and subtract the listed items, including adding any penalties and subtracting any credits.

In Line 14, enter the Amount Due with your return.

For an in-depth description of the items in Lines 5-14, hover your mouse over each one.

5 Total Amount of Tax Due (Slide Layer)

Lines 5-14

Hover over each item for an in-depth description.

2. Exempt Sales	3. Taxable Amount	4. Tax Due
\$ 0.00	\$ 0.00	\$ 0.00
\$ 0.00	\$ 0.00	\$ 0.00
5. Total Amount of Tax Due		\$ 0.00
11. Less Collection Allowance		\$ 0.00
12. Plus Penalty		\$ 0.00
13. Plus Interest		\$ 0.00
14. Amount Due with Return		\$ 0.00
14. Amount Due with Return		\$ 0.00

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.**

6 Less Lawful Deductions (Slide Layer)

Lines 5-14

Hover over each item for an in-depth description.

2. Exempt Sales	3. Taxable Amount	4. Tax Due
\$ 0.00	\$ 0.00	\$ 0.00
\$ 0.00	\$ 0.00	\$ 0.00
5. Total Amount of Tax Due		\$ 0.00
6. Less Lawful Deductions		\$ 0.00
7. Net Tax Due		\$ 0.00
12. Plus Penalty		\$ 0.00
13. Plus Interest		\$ 0.00
14. Amount Due with Return		\$ 0.00
14. Amount Due with Return		\$ 0.00

Less Lawful Deductions

- ✓ Enter the total amount of all allowable tax deductions.
- ✓ Do not include sales tax credit memos issued by the Department (reported on Line 8).

7 Net Tax Due (Slide Layer)

Lines 5-14

Hover over each item for an in-depth description.

2. Exempt Sales	3. Taxable Amount	4. Tax Due
\$ 0.00	\$ 0.00	\$ 0.00
\$ 0.00	\$ 0.00	\$ 0.00
5. Total Amount of Tax Due	\$ 0.00	
6. Less Lawful Deductions	\$ 0.00	
7. Net Tax Due	\$ 0.00	
8. Less Est Tax Pd/DOR Cr Memo	\$ 0.00	
9. Plus Est Tax Due Current Month	\$ 0.00	
11. Less Collection Allowance	\$ 0.00	
12. Plus Penalty	\$ 0.00	
13. Plus Interest	\$ 0.00	
14. Amount Due with Return	\$ 0.00	
14. Amount Due with Return	\$ 0.00	

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

8 Credit Memo (Slide Layer)

Lines 5-14

Hover over each item for an in-depth description.

2. Exempt Sales	3. Taxable Amount	4. Tax Due
\$ 0.00	\$ 0.00	\$ 0.00
\$ 0.00	\$ 0.00	\$ 0.00
5. Total Amount of Tax Due	\$ 0.00	
6. Less Lawful Deductions	\$ 0.00	
7. Net Tax Due	\$ 0.00	
8. Less Est Tax Pd/DOR Cr Memo	\$ 0.00	
9. Plus Est Tax Due Current Month	\$ 0.00	
12. Plus Penalty	\$ 0.00	
13. Plus Interest	\$ 0.00	
14. Amount Due with Return	\$ 0.00	
14. Amount Due with Return	\$ 0.00	

Less Est Tax Pd/Credit Memo
✓ Enter amount of any sales tax credit memo(s) issued by the Department or estimated tax credit claimed from prior periods.

9 Plus Est Tax Due (Slide Layer)

Lines 5-14

Hover over each item for an in-depth description.

2. Exempt Sales	3. Taxable Amount	4. Tax Due
\$ 0.00	\$ 0.00	\$ 0.00
\$ 0.00	\$ 0.00	\$ 0.00
5. Total Amount of Tax Due	\$ 0.00	
6. Less Lawful Deductions	\$ 0.00	
7. Net Tax Due	\$ 0.00	
8. Less Est. Tax Pd/DOR Cr Memo	\$ 0.00	
9. Plus Est. Tax Due Current Month	\$ 0.00	
12. Plus Penalty	\$ 0.00	
13. Plus Interest	\$ 0.00	
14. Amount Due with Return	\$ 0.00	
14. Amount Due with Return	\$ 0.00	

Plus Est Tax Due Current Month

- ✓ 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.

10 (Slide Layer)

Lines 5-14

Hover over each item for an in-depth description.

2. Exempt Sales	3. Taxable Amount	4. Tax Due
\$ 0.00	\$ 0.00	\$ 0.00
\$ 0.00	\$ 0.00	\$ 0.00
5. Total Amount of Tax Due	\$ 0.00	
6. Less Lawful Deductions	\$ 0.00	
7. Net Tax Due	\$ 0.00	
8. Less Est. Tax Pd/DOR Cr Memo	\$ 0.00	
9. Plus Est. Tax Due Current Month	\$ 0.00	
10. Amount Due	\$ 0.00	
14. Amount Due with Return	\$ 0.00	
14. Amount Due with Return	\$ 0.00	

Amount Due

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

11 Less Collection Allowance (Slide Layer)

Lines 5-14

Hover over each item for an in-depth description.

2. Exempt Sales	3. Taxable Amount	4. Tax Due
\$ 0.00	\$ 0.00	\$ 0.00
\$ 0.00	\$ 0.00	\$ 0.00

5. Total Amount of Tax Due	\$ 0.00
6. Less Lawful Deductions	\$ 0.00
7. Net Tax Due	\$ 0.00
8. Less Est. Tax Pd/DOR Cr Memo	\$ 0.00
9. Plus Est. Tax Due Current Month	\$ 0.00
10. Amount Due	\$ 0.00

11. Less Collection Allowance	\$ 0.00
-------------------------------	---------

Less Collection Allowance

- ✓ Businesses that file and pay electronically and on time are entitled to deduct a collection allowance of 2.5% (0.25) of the first \$1200 of the Amount Due (Line 10), not to exceed \$30.

12 Plus Penalty (Slide Layer)

Lines 5-14

Hover over each item for an in-depth description.

2. Exempt Sales	3. Taxable Amount	4. Tax Due
\$ 0.00	\$ 0.00	\$ 0.00
\$ 0.00	\$ 0.00	\$ 0.00

5. Total Amount of Tax Due	\$ 0.00
6. Less Lawful Deductions	\$ 0.00
7. Net Tax Due	\$ 0.00
8. Less Est. Tax Pd/DOR Cr Memo	\$ 0.00
9. Plus Est. Tax Due Current Month	\$ 0.00
10. Amount Due	\$ 0.00

11. Less Collection Allowance	\$ 0.00
-------------------------------	---------

12. Plus Penalty	
13. Plus Interest	
14. Amount Due with	
14. Amount Due with Return	\$ 0.00

Plus Penalty

- ✓ Late returns and payments are subject to penalty.
- ✓ Enter any penalty on **Line 12**.

13 Plus Interest (Slide Layer)

Lines 5-14

Hover over each item for an in-depth description.

2. Exempt Sales	3. Taxable Amount	4. Tax Due
\$ 0.00	\$ 0.00	\$ 0.00
	\$ 0.00	\$ 0.00
5. Total Amount of Tax Due	\$ 0.00	
6. Less Lawful Deductions	\$ 0.00	
7. Net Tax Due	\$ 0.00	
8. Less Est. Tax Pd/DOR Cr Memo	\$ 0.00	
9. Plus Est. Tax Due Current Month	\$ 0.00	
10. Amount Due	\$ 0.00	
11. Less Collection Allowance	\$ 0.00	
12. Plus Penalty		
13. Plus Interest		
14. Amount Due with		
14. Amount Due with		

Plus Interest

- ✓ Late returns and payments are subject to penalty and interest.
- ✓ Enter any interest due on **Line 13**.

14 Amount Due With Return (Slide Layer)

Lines 5-14

Hover over each item for an in-depth description.

2. Exempt Sales	3. Taxable Amount	4. Tax Due
\$ 0.00	\$ 0.00	\$ 0.00
	\$ 0.00	\$ 0.00
5. Total Amount of Tax Due	\$ 0.00	
6. Less Lawful Deductions	\$ 0.00	
7. Net Tax Due	\$ 0.00	
8. Less Est. Tax Pd/DOR Cr Memo	\$ 0.00	
9. Plus Est. Tax Due Current Month	\$ 0.00	
10. Amount Due	\$ 0.00	
11. Less Collection Allowance	\$ 0.00	
12. Plus Penalty		
13. Plus Interest		
14. Amount Due with Return		
14. Amount Due with Return		

Amount Due with Return

- ✓ Enter the result on Line 10 minus collection allowance (if you are not donating it) on Line 11 into **Line 14**.

3.5 Enter Information

Notes:

When you electronically file your return and payment in a timely manner, you are entitled to take a collection allowance. The allowance is 2.5% of the first \$1,200 of tax due, not to exceed \$30. You can claim a collection allowance or enter penalty and interest, but not both. For Line 12, \$50 is the minimum penalty allowed.

You may choose to click the checkbox to donate your collection allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida. Please note, if you choose to donate your collection allowance, you will leave Line 11 empty.

Once you have filled out these fields, you will scroll down the page to view Lines 15-21 of the return.

3.6 Using the Worksheet

Need help with lines 15a - 15d? Try our [Discretionary Sales Surtax](#)

[Worksheet](#)

[Discretionary Surtax Tutorial](#)

State of Florida Department of Revenue

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0000000000

Certificate Number

Collection Period

05/2021

Location Address

Discretionary Sales Surtax Worksheet

Create Subtotals

Total

Total

Total

0000000000

Include all taxable amounts from line 2A (Taxable Sales Revenue) and 2B (Taxable Purchases) on the return on the grid below:

	Sales NOT subject to county surtax (%)	0.0%	0%	1.0%	2%	2.5%
Taxable Amount (Sales/Purchases)	0.00	0.00	0.00	0.00	0.00	0.00
County Surtax Amount Due	0.00	0.00	0.00	0.00	0.00	0.00
Total Taxable Amount (Sales/Purchases)						

The taxable amounts entered on lines 2A, 2B, and 2C on the return have been prepopulated below. Please verify that is correct. If not, please click on "Go to Before" to make changes. The county surtax amount due is calculated using the surtax rate at the location of the property, or, alternatively, registered under this certificate number.

	Taxable Amount	County Surtax Amount Due
Commercial Rentals	\$ 0.00	\$ 0.00
Transient Rentals	\$ 0.00	\$ 0.00
Food & Beverage Vending	\$ 0.00	\$ 0.00
Exempt amount at single sites over \$5,000.00	\$ 0.00	\$ 0.00

If at any time you would like to **EXIT** the worksheet and return to the tax return, click on **Cancel**.

Cancel

Validate

Back to Return

Notes:

Lines 15(a) through 15(d) are used to calculate discretionary sales surtax. If you need help with your calculations, there is a worksheet available.

Click on the Worksheet link for assistance.

Enter your data into the Discretionary Sales Surtax Worksheet. Once you have done so, click Validate to check that your calculations are correct.

For additional assistance concerning discretionary sales surtax, click on the link to view the Department's tutorial *How to Calculate, Collect, and Report Your Discretionary Sales Surtax*, located at the top-right corner of the screen.

3.7 Using the Worksheet

Need help with lines 15a - 15d? Try our Discretionary Sales Surtax [Worksheet](#)

15(a). Exempt Amount of Items Over \$5,000 (included in Column 3) ^(U)	15(a). \$	<input type="text" value="0.00"/>
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3) ^(U)	15(b). \$	<input type="text" value="0.00"/>
15(c). Amounts Subject to Surtax at a Rate Different than Your County Surtax Rate (included in Column 3) ^(U)	15(c). \$	<input type="text" value="0.00"/>
15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4) ^(U)	15(d). \$	<input type="text" value="0.00"/>
16. Hope Scholarship Credits (included in Line 6)	16. \$	<input type="text" value="0.00"/>
17. Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)	17. \$	<input type="text" value="0.00"/>
18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A)	18. \$	<input type="text" value="0.00"/>
19. Taxable Sales from Amusement Machines (included in Line A)	19. \$	<input type="text" value="0.00"/>
20. Rural or Urban High Crime Area Job Tax Credits	20. \$	<input type="text" value="0.00"/>
21(a). Scholarship Funding Tax Credit	21(a). \$	<input type="text" value="0.00"/>
21(b). Film and Entertainment Industry Credit	21(b). \$	<input type="text" value="0.00"/>
21(c). Economic Energy Zone Credit	21(c). \$	<input type="text" value="0.00"/>
21(d). Strong Families Tax Credit	21(d). \$	<input type="text" value="0.00"/>
21(e). New Worlds Reading Initiative Tax Credit	21(e). \$	<input type="text" value="0.00"/>
21. Other Authorized Credits	21. \$	<input type="text" value="0.00"/>

Notes:

If there are errors, you will also have some checkbox options that you can select to indicate if you want to make any changes to the return, changes to the worksheet, or if you want to make no changes and proceed.

Click "Back to Return" to make any additional changes or corrections to your return.

Let's look at the remaining lines of the return.

3.8 Lines 16-21

Lines 16-21

16 Hope Scholarship Credits (included in Line 6)	16.	\$	0.00
17. Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)	17.	\$	0.00
18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A)	18.	\$	0.00
19. Taxable Sales from Amusement Machines (included in Line A)	19.	\$	0.00
20. Rural or Urban High Crime Area Job Tax Credits	20.	\$	0.00
21(a). Scholarship Funding Tax Credit	21(a).	\$	0.00
21(b). Film and Entertainment Industry Credit	21(b).	\$	0.00
21(c). Economic Energy Zone Credit	21(c).	\$	0.00
21(d). Strong Families Tax Credit	21(d).	\$	0.00
21(e). New Worlds Reading Initiative Tax Credit	21(e).	\$	0.00
21. Other Authorized Credits	21.	\$	0.00

Delete

Back to Menu

Save and Submit Later

Next

Notes:

Lines 16, 20, and 21 are used to report various credits that are included in Line 6, Less Lawful Deductions. Lines 17 through 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 that you previously reported in Lines A and B.

Once you have filled these in, select Next.

3.9 Errors

Errors

Need help with lines 15a - 15e? Try our Discretionary Sales Surtax Worksheet

15(a). Exempt Amount of Items Over \$1,000 (included in Column 3) ^(b)	15(a). \$	3.00
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3) ^(b)	15(b). \$	3.00
15(c). Amounts Subject to Surtax at a Rate Different than Your County Surtax Rate (included in Column 3) ^(b)	15(c). \$	2.00
15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4) ^(b)	15(d). \$	3.00
16. Hope Scholarship Credits (included in Line 5)	16.	\$ 2.00
17. Taxable Sales Untaxed Purchases or Uses of Electricity (included in Line A)	17.	\$ 3.00
18. Taxable Sales Untaxed Purchases of Dyed Diesel Fuel (included in Line A)	18.	\$ 3.00
19. Taxable Sales from Amusement Machines (included in Line A)	19.	\$ 2.00
20. Rural or Urban High Crime Area Job Tax Credits	20.	\$ 2.00
21(a). Scholarship Funding Tax Credit	21(a).	\$ 2.00
21(b). Film and Entertainment Industry Credit	21(b).	\$ 2.00
21(c). Economic Energy Zone Credit	21(c).	\$ 2.00
21(d). Strong Families Tax Credit	21(d).	\$ 2.00
21(e). New World's Reading Initiative Tax Credit	21(e).	\$ 2.00
21. Other Authorized Credits	21.	\$ 3.00

- Line 15d (Total Surtax Amounts Collected) should be greater than zero if any tax was collected. Your county rate is NOT zero.

Delete

Back to Menu

Save and Submit Later

Next

Notes:

Some fields of the return are mandatory. If you select the Next button without completing them, error messages will display in blue at the bottom, and it is possible that more than one error may display. You should try to correct any errors before you proceed. If you ignore the warnings and proceed without making corrections, your payment could be affected, causing you to underpay or overpay.

4. Entering Payment

4.1 Entering Payment

Florida
DEPARTMENT OF REVENUE

Entering Payment

Order Form: [View 1. 10/13](#) [eFile Payment Extension](#)

Order Amount for Check: \$

☐ Check here to use Bank info on file with DOR.
Or complete the following information:

Bank Routing Number:

Bank Account Number:

Payment Bank Account Number:

Date Account Type:

Name on Bank Account:

Due to federal security requirements, we can not process non-validated ACH transactions. If any portion of the money used in the payment you may be making today came from a financial institution located outside of the US or its territories for the purpose of funding this process, please do not proceed and contact the Florida Department of Revenue at 888.688.1882 to make your payment arrangement. All payments, even for transactions that are processed in and on non-validated ACH transactions, if you are unsure, please contact your financial institution.

Warning: Customer: The Department of Revenue is providing this Web Application and its data for your account identified as your Customer. Customer must identify the number of the account and use the Application and Account by the date.

Notes:

Once you've filled out your electronic DR-15 return, you may want to make a payment when you file. Fortunately, the Department's eFile and ePay system makes this process easy.

4.2 Menu Options

[DOR Home](#) [e-Services Home](#) [Print Page](#) [Contacts](#) [Logout](#)

[Sales Tax](#) [Click for Help](#) DR-15

User ID:
DR-15

15(a). Exempt Amount of Items Over \$5000 (included in Column 3)	15(a). \$	0.00
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	15(b). \$	0.00
15(c). Amounts Subject to Surtax at a Rate Different than Your County Surtax Rate (included in Column 3)	15(c). \$	0.00
15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4)	15(d). \$	15.00
16. Hope Scholarship Credits (included in Line 6)	16. \$	0.00
17. Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)	17. \$	0.00
18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A)	18. \$	0.00
19. Taxable Sales from Amusement Machines (included in Line A)	19. \$	0.00
20. Rural or Urban High Crime Area Job Tax Credits	20. \$	0.00
21(a). Scholarship Funding Tax Credit	21(a). \$	0.00
21(b). Film and Entertainment Industry Credit	21(b). \$	0.00
21(c). Economic Energy Zone Credit	21(c). \$	0.00
21(d). Strong Families Tax Credit	21(d). \$	0.00
21(e). New Worlds Reading Initiative Tax Credit	21(e). \$	0.00
21. Other Authorized Credits	21. \$	0.00

[Back to Return](#) [Save and Submit Later](#) [Submit Return Only](#) [Enter Payment](#)

9. Plus Est. Tax Due Current Month	\$	0.00
10. Amount Due	\$	75.00
You have chosen not to donate your collection allowance to education.		
11. Less Collection Allowance	\$	0.00
12. Plus Penalty	\$	0.00
13. Plus Interest	\$	0.00
14. Amount Due with Return	\$	75.00

Notes:

Before filing or submitting a payment, you will be able to review your completed return. By scrolling down to the bottom of the page, you will see the following options:

- Back to Return
- Save and Submit Later
- Submit Return Only
- Enter Payment

If you are ready to schedule a payment, select Enter Payment at the bottom of your screen.

4.3 Entering Information

Location Address

Certifi
Locati

MAM, FL 01190-2056

The deadline for paying electronically is 5 p.m. ET on the last business day prior to the filing due date.

Debit Date: [e-Payment Calendar](#)

Enter Amount for Check: \$.

☐ Check here to use Bank info on file with DOR.
Or complete the following information

Bank Routing Number:

Bank Account Number:

Retype Bank Account Number:

Bank Account Type:

Corporate/Personal:

Name on Bank Account:

Correct if Necessary

Due to federal security requirements, we can not process international ACH transactions. If any portion of the money used in the payment you may be making today came from a financial institution located outside of the U.S. or its territories for the purpose of funding this payment, please do not proceed and contact the Florida Department of Revenue at 889-489-5500 to make other payment arrangements. By continuing, you are confirming that this payment is not an international ACH transaction. If you are unsure, please contact your financial institution.

I hereby authorize the Department of Revenue to process this ACH transaction and to debit the bank account identified above. I understand there may be service charges assessed on any transactions not honored by my bank.

☐ Check here to use Payment contact info on file with DOR.

Signature:

Phone Number: - -

Email Address:

Debit D
Enter A
Bank R
Bank A
Retype
Bank A
Corpor
Name c
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550-485-
national

Notes:

To schedule a payment date, click on the calendar icon on the Debit Date line. Use the arrows to move from month to month, if necessary. The debit date is the date you want funds withdrawn from your bank account.

When scheduling a payment, you must choose a future date and cannot make a same-day payment. In addition, you may not select any grayed-out or blue dates. However, you can file a return same day, and select a future date to schedule your payment. For more information about this, click on the question mark icon next to Debit Date.

You have two options for entering bank information. The recommended option is to select the checkbox to use your bank information already on file with the Department. However, you have the option to submit new or different bank information not currently on file.

If you choose to use your bank information on file with the Department, those fields are grayed out. The bank account number has leading asterisks and only the last four digits of the number display.

If you choose to enter bank information, the full bank account number displays in black with no asterisks. If you neglect to provide the required information in the correct format, error messages will display in blue. You will need to correct the errors before you can proceed. Be aware that your bank account number must be entered twice to help prevent typing errors.

It's important to note that the deadline for paying electronically is 5 p.m. ET on the last business day prior to the filing due date. For more details, check out the Florida eServices Calendar of Electronic Payment Deadlines (Form DR-659) on the Department's website.

4.4 Entering Information

Debit Date: Nov 8, 2021 [e-Payment Calendar](#)

Enter Amount for Check: \$ 75 . 00

☐ Check here to use Bank info on file with DOR.
Or complete the following information

Bank Routing Number: 00123456

Bank Account Number: 12345678

Retype Bank Account Number: 12345678

Bank Account Type: ☐ Checking ☒ Savings

Corporate/Personal: ☐ Corporate ☒ Personal

Name on Bank Account:

Correct if Necessary.

Due to federal security requirements, we can not process international ACH transactions. If any portion of the money used in the payment you may be making today came from a financial institution located outside of the US or its territories for the purpose of funding this payment, please do not proceed and contact the Florida Department of Revenue at 850-488-6800 to make other payment arrangements. By continuing, you are confirming that this payment is not an international ACH transaction. If you are unsure, please contact your financial institution.

☒ I hereby authorize the Department of Revenue to process this ACH transaction and to debit the bank account identified above. Understand there may be service charges assessed on any transactions not honored by my bank.

☒ Check here to use Payment contact info on file with DOR.

Signature:

Phone Number: - -

Email Address:

I hereby authorize the Department of Revenue to process this ACH transaction and to debit the bank account identified above. Understand there may be service charges assessed on any transactions not honored by my bank.

Notes:

Once you have entered your bank account number, you will use the dropdown menu next to Bank Account Type to indicate whether you are using a checking or savings account. After you have made an account type selection, you will use the dropdown menu next to Corporate/Personal and indicate if you are using a corporate or personal account. Following these selections, you will need to fill in the Name on Bank Account field.

When all of the information has been entered correctly, you must choose between selecting the checkbox to use payment contact information on file with the Department, or type a signature, phone number, and an email address. Please note that if you change contact information at this point, the change will display on the confirmation page. Click Next.

4.5 Submit Payment

[Review information before submitting!](#)

Signature:				
Phone Number:				
E-Mail Address:				

	Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity	\$	1000.00	\$ 0.00	\$ 1000.00	\$ 75.00
B. Taxable Purchases				\$ 0.00	\$ 0.00
C. Commercial Rentals	\$	0.00	\$ 0.00	\$ 0.00	\$ 0.00
C(a). Less Sales Tax Scholarship Credits					
D. Transient Rentals	\$	0.00	\$ 0.00	\$	
E. Food & Beverage Vending	\$	0.00	\$ 0.00	\$	
5. Total Amount of Tax Due					
6. Less Lawful Deductions \$ 0.00					
7. Net Tax Due \$ 75.00					
8. Less Est Tax Pd DOR Cr Memo \$ 0.00					
9. Plus Est. Tax Due Current Month \$ 0.00					
10. Amount Due \$ 75.00					
11. Less Collection Allowance \$ 0.00					
12. Plus Penalty \$ 0.00					
13. Plus Interest \$ 0.00					
14. Amount Due with Return \$ 75.00					
You have chosen not to donate your collection allowance to education.					
Payment you have authorized					\$75.00

Keep scrolling down.

Notes:

On this page, you will be given another opportunity to review all of your return and payment information before submitting.

If you are satisfied with the information displayed, click Submit.

4.6 Confirmation of Payment

I hereby authorize the Department of Revenue to process this ACH transaction and to debit the checking account identified above. I understand there may be service charges assessed on any transactions not honored by my bank.

Signature: _____
Phone Number: _____

Payment you have authorized		75.00
15(a). Exempt Amount of Items Over \$5000 (included in Column 3)	15(a). \$	0.00
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	15(b). \$	0.00
15(c). Amounts Subject to Surtax at a Rate Different than Your County Surtax Rate (included in Column 3)	15(c). \$	0.00
15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4)	15(d). \$	15.00
16. Hope Scholarship Credits (included in Line 6)	16. \$	0.00
17. Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)	17. \$	0.00
18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A)	18. \$	0.00
19. Taxable Sales from Amusement Machines (included in Line A)	19. \$	0.00
20. Rural or Urban High Crime Area Job Tax Credits	20. \$	0.00
21(a). Scholarship Funding Tax Credit	21(a). \$	0.00
21(b). Film and Entertainment Industry Credit	21(b). \$	0.00
21(c). Economic Energy Zone Credit	21(c). \$	0.00
21(d). Strong Families Tax Credit	21(d). \$	0.00
21(e). New Worlds Reading Initiative Tax Credit	21(e). \$	0.00
21. Other Authorized Credits	21. \$	0.00

[Back to Menu](#) [Print Confirmation](#) [Save as PDF](#)

15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4)	15(d). \$	15.00
16. Hope Scholarship Credits (included in Line 6)	16. \$	0.00
17. Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)	17. \$	0.00

I understand above, I understand there may be service charges assessed on any transactions not honored by my bank.

Notes:

Your Access Source indicates how you accessed the filing application. Remember that earlier, you logged in using either your User ID and Password or your Certificate Number and Business Partner Number.

Note: From this page, you cannot go back to make changes to the return or payment.

The survey link on this page provides you with an opportunity to give feedback on the eFile and ePay process.

If you scroll down to the bottom of the page, you will be given the options to print your confirmation and/or save it as a PDF. You can also click Back to Menu for additional activity on the same account.

5. Other Menu Options

5.1 Other Menu Options



Notes:

There are a few other system options that may be helpful for you.

5.2 Other Payment Options

Choose Activity

File and Pay

DR-15 (Sales and Use Return)

5. Total Amount of Tax Due	\$ 0.00
6. Less Lawful Deductions	\$ 0.00
7. Net Tax Due	\$ 0.00
8. Less Est Tax Pd/DOR Cr Memo ^(?)	\$ 0.00
9. Plus Est. Tax Due Current Month ^(?)	\$ 0.00
10. Amount Due	\$ 0.00
<div>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: <input type="checkbox"/> What is this?</div>	
11. Less Collection Allowance	\$ 0.00
12. Plus Penalty	\$ 0.00
13. Plus Interest	\$ 0.00
14. Amount Due with Return	\$ 0.00
Amount Previously Paid	0.00
Additional Amount Due	0.00

Hope Scholarship Collection Report

Notes:

You may want or need to make a payment without filing a return. This might be due to a notice of tax action, audit payment, additional payments, or returned item repayment. To perform this activity, find the Payment Only category and select Other Sales and Use Tax Payments.

To amend a return you've already submitted, select Amended DR-15 (Sales and Use Return) under the File and Pay category. An amended return will replace your original return.

Remember, on Line 14, enter Amount Due, Amount Previously Paid, and/or Additional Amount Due.

5.3 Print Resale Certificate

The screenshot shows the Florida Department of Revenue's 'Choose Activity' page. The page is titled 'Choose Activity' and lists various options under 'File and Pay', 'Payment Only', and 'Other Options'. The 'Print Resale Certificate(s)' option is highlighted with a red box. The page also includes a 'Logout' link, a 'Back to Menu' button, and a 'SECURED BY SECTIGO' logo.

Choose Activity

File and Pay

DR-15 (Sales and Use Return)

Amended DR-15 (Sales and Use Return)

Payment Only
(Choice does NOT include a tax return)

Other Sales and Use Tax Payments

Other Options

Print Resale Certificate(s)

Reprint Confirmation Page(s)

Cancel Submission(s)

View Cancelled Submission(s)

Update e-Services Profile

Check for Bills

Change Business Address and/or Account Status

Hope Scholarship Collection Report

[Logout](#)

[Back to Menu](#)

[FAQs](#)

[claimer](#)

SECURED BY SECTIGO

Notes:

To print your resale certificate, select Print Resale Certificate(s).

Click the blue link for the tax year.

Click the blue Print link.

5.4 Reprint Confirmations

Florida 1. Gross Sales 2. Exempt Sales 3. Taxable Amount 4. Tax Due
A. Sales Services Electricity \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00
B. Taxable Purchases \$ 0.00 \$ 0.00 \$ 0.00 \$ 0.00

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Sales Tax - [Click for Help](#) NODE: 2

User ID: _____

Collection Period	Type	Confirmation Number	Amount	Filing Type	Return Type
04/2021	DR15	21-0000000000	\$0.00	File Only	Original
10/2021	DR15	21-0000000000	\$0.00	File Only	Original
11/2021	DR15	21-0000000000	\$0.00	File Only	Original
10/2021	DR15	21-0000000000	\$0.00	File Only	Original
04/2021	DR15	21-0000000000	\$0.00	File Only	Original
10/2021	DR15	21-0000000000	\$0.00	File Only	Original
09/2021	DR15	21-0000000000	\$75.00	File and Pay	Original
12/2020	DR15	21-0000000000	\$75.00	File and Pay	Original

[Back to Menu](#)

MIAMI, FL 31-0000000000 21-0000000000 21-0000000000

[Back to Menu](#) [Print Confirmation](#) [Save as PDF](#)

Notes:

If you want to reprint confirmation pages, select Reprint Confirmation Pages under the Other Options category.

Click the blue confirmation number you wish to reprint. Please note that the first six digits of the confirmation number is the date the submission was confirmed.

You will be taken back to the confirmation you selected. Scroll down to save it as a PDF or print the confirmation. Click Back to Menu for additional activity on the same account.

5.5 Cancel Submissions

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User ID:

View Cancelled Submission(s)

Collection Period	Type	Confirmation Number	Amount	Filing Type	Return Type
11/2020	DR15	2	\$0.00	File Only	Original
04/2021	DR15	2	\$0.00	File Only	Original
10/2021	DR15	2	\$0.00	File Only	Original
11/2021	DR15	2	\$0.00	File Only	Original
04/2021	DR15	2	\$0.00	File Only	Original
09/2021	DR15	2	\$75.00	File and Pay	Original

Back to Menu

Notes:

If you want to cancel a submission, select Cancel Submission(s) under the Other Options category.

To cancel a submission, including warehoused payments, you must do so before 5 p.m. ET on the same day you filed. Click a blue confirmation number to select it. Remember, when you cancel a submission, both the return AND the payment are canceled.

To confirm the cancellation of the submission, select Yes.

Click on Back to Menu to return to the main menu.

5.6 Other Menu Options

The screenshot shows a web interface titled "Choose Activity". It contains several sections of buttons:

- File and Pay**
 - DR-15 (Sales and Use Return)
 - Amended DR-15 (Sales and Use Return)
- Payment Only**
(Choice does NOT include a tax return)
 - Other Sales and Use Tax Payments
- Other Options**
 - Print Resale Certificate(s)
 - Reprint Confirmation Page(s)
 - Cancel Submission(s)
 - View Cancelled Submission(s)
 - Update e-Services Profile
 - Check for Bills
 - Change Business Address and/or Account Status
 - Hope Scholarship Collection Report

In the "Other Options" section, the buttons "Update e-Services Profile", "Check for Bills", and "Change Business Address and/or Account Status" are highlighted with a red border.

Notes:

There are a few other optional tasks you can complete using the main menu.

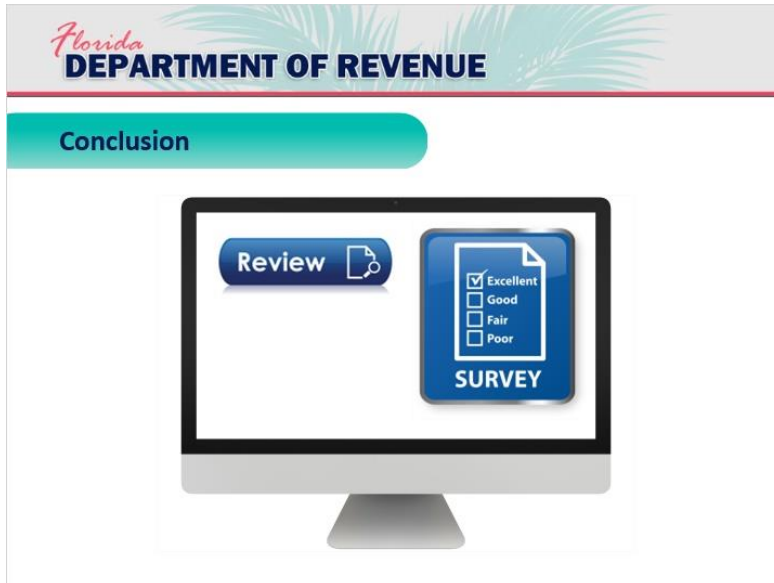
To update your eServices profile or view your information on file with the Department, select Update e-Services Profile.

Check for Bills will allow you to see if you have any outstanding debts to the Department. Note that to pay bills, you have the option to use a credit card.

If you wish to make changes to your contact information, select Change Business Address and/or Account Status.

6. Conclusion

6.1 Conclusion



Notes:

We hope that this course has been helpful in explaining the eFile and ePay system.

6.2 Reminders



Reminders

1. To access eFile and ePay, go to www.floridarevenue.com.
2. To submit return and pay, click on "DR-15 (Sales and Use Return)."
3. Fill out each field carefully and completely.
4. Review payment information and return carefully.
5. Save or print the confirmation page for your records.



Notes:

Here are a few reminders about the eFile and ePay process.


1. To access the main menu for eFile and ePay, navigate to the Department's website at **floridarevenue.com**. Select the blue box labeled File and Pay. From there, scroll down to Sales and Use Tax. Selecting it will bring you to the eFile and ePay portal.
2. Once you have logged in, you will be taken to the main menu where you will have several options. If you want to file a return and make a payment, select DR-15 (Sales and Use Return) under the File and Pay category of the menu.
3. Be sure to fill out each field carefully and completely. Error messages will display; however, you will be able to proceed with or without correcting the errors.
4. You will be given the opportunity to review your payment information and return before submitting them.
5. Once you have submitted your return and scheduled your payment, you will be taken to a confirmation page. You may save and/or print this page for your records.

6.3 Survey

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Survey

Thank you for completing this tutorial. Please take a moment to provide your comments by completing the [eFile and ePay Tutorial Survey](#).



Notes:

This concludes Sales and Use Tax: How to eFile and ePay. For additional resources, click the Resources link in the upper-right corner for more information.

Please take the time to fill out a short survey pertaining to this tutorial. Your feedback is very important to us!

Thank you.