



Consolidated Summary Sales and Use Tax Return

DR-15CON
R. 01/12

Rule 12A-1.097
Florida Administrative Code
Effective 01/12

Please complete this return and forms DR-7.

↓ Do Not Detach ↓

Certificate Number: **Florida**

SALES AND USE TAX RETURN HD/PM Date: / / **DR-15CON R. 01/12**

	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Collected
A. Sales/Services
B. Taxable Purchases	<i>Include use tax on Internet / out-of-state untaxed purchases →</i>		.	.
C. Commercial Rentals
D. Transient Rentals
E. Food & Beverage Vending

Transient Rental Rate:	Surtax Rate:	Collection Period	Check here → <input type="checkbox"/> if donating collection allowance to education, and leave Line 11 blank.	5. Total Amount of Tax Collected 6. Less Lawful Deductions 7. Total Tax Due 8. Less Est Tax Pd / DOR Cr Memo 9. Plus Est Tax Due Current Month 10. Amount Due 11. Less Collection Allowance 12. Plus Penalty 13. Plus Interest 14. Amount Due with Return
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Do not write in the space below.

Due:
Late After:
 Check here if payment was made electronically.

Proper Collection of Tax: Collecting the right amount of tax is important because mistakes will cost you money. Florida’s state sales tax rate is 6%; however, there is an established “bracket system” for collecting sales tax on any part of each total taxable sale that is less than a whole dollar amount. Additionally, most counties also have a discretionary local option sales surtax.

$$[\text{State Sales and Use Tax Rate}] + [\text{Discretionary Sales Surtax Rate}] = [\text{Total Tax Rate}]$$

Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, posted on our Internet site.

Fraud Penalties: There are specific penalties imposed for **fraud, fraudulent claim of exemption, failure to collect and pay over, or an attempt to evade or defeat the sales tax.** Please see the instructions for detailed information regarding the penalties, fines, and punishments for certain sales tax offenses.

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

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

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

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

15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)	15(a).
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	15(b).
15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)	15(c).
15(d). Total Amount of Discretionary Sales Surtax Collected (included in Column 4).....	15(d).
16. Total Enterprise Zone Jobs Credits (included in Line 6)	16.
17. Taxable Sales/Untaxed Purchases of Electric Power or Energy — 7% Rate (included in Line A).....	17.
18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel — 6% Rate (included in Line A).....	18.
19. Taxable Sales from Amusement Machines (included in Line A)	19.
20. Rural and/or Urban High Crime Area Job Tax Credits	20.
21. Other Authorized Credits	21.