



# Sales and Use Tax Return

**DR-15  
R. 01/12**

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

Please complete this return.  
Attach your check or money order and mail to:

Florida Department of Revenue  
5050 W. Tennessee Street  
Tallahassee, FL 32399-0120

Please read the *Instructions for DR-15 Sales and Use Tax Returns* (Form DR-15N) before completing this return. DR-15N instructions are posted on the Department of Revenue's Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) or you may visit your nearest service center to get a copy.

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

	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Collected
A. Sales/Services	.	.	.	.
B. Taxable Purchases	Include use tax on Internet / out-of-state untaxed purchases →		.	.
C. Commercial Rentals	.	.	.	.
D. Transient Rentals	.	.	.	.
E. Food & Beverage Vending	.	.	.	.
Transient Rental Rate: _____ Surtax Rate: _____ Collection Period: _____			5. Total Amount of Tax Collected	.
Name: _____ Address: _____ City/St/ZIP: _____			6. Less Lawful Deductions	.
			7. Total Tax Due	.
Due: _____ Late After: _____ <input type="checkbox"/> Check here if payment was made electronically.			8. Less Est Tax Pd / DOR Cr Memo	.
			9. Plus Est Tax Due Current Month	.
Do not write in the space below.			10. Amount Due	.
			11. Less Collection Allowance	.
<input type="checkbox"/> Check here if donating collection allowance to education, and leave Line 11 blank.			12. Plus Penalty	.
			13. Plus Interest	.
			14. Amount Due with Return	.

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			14. Amount Due with Return	.

**Proper Collection of Tax:** 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. The *Sales Tax Rate Table* (Form DR-2X) provides tax rates for most counties that charge a discretionary sales surtax and it is posted on our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor).

**Discretionary Sales Surtax:** Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You must collect discretionary sales surtax along with the 6% state sales tax on taxable sales when delivery or use occurs in a county that imposes a surtax. 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.

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.

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	

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