



Instructions for DR-15SW Solid Waste and Surcharge Returns

DR-15SWN
R. 01/14

Rule 12A-16.008
Florida Administrative Code
Effective 01/14

This tax return is used to pay tire and battery fees, rental car surcharge, and gross receipts on dry-cleaning/laundry

Use the correct tax return for each collection period.

Front of Return

Florida Department of Revenue **Solid Waste and Surcharge Return** DR-15SW R. 01/12

Certificate Number _____ Collection Period _____

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DR-15SW

DOR USE ONLY
 / /
postmark or hand-delivery date

5. Total amount collected (from Line 5 on reverse side)	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
6. Less credits	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
7. Net amount due	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
8. Plus penalty	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
9. Plus interest	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
10. Amount due with return	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	,	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST

Do not write in the space below.

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

Check this box if you transmitted your payment electronically. (Avoid making errors by filing and paying electronically.)

**• Mailing address on tax return
• Return envelopes with windows (see page 2)**

Complete Back of Return **FIRST!**

Solid Waste and Surcharge Return		Column A	Column B	Column C - Amounts Collected
1. Dry-cleaning gross receipts subject to tax (see schedule below)		<input type="text"/>	Rate or Fee X 2% =	<input type="text"/>
2. Number of new tires subject to fee		<input type="text"/>	X \$1.00 =	<input type="text"/>
3. Number of batteries subject to fee		<input type="text"/>	X \$1.50 =	<input type="text"/>
4. Total rental days subject to surcharge		<input type="text"/>	X \$2.00 =	<input type="text"/>
Schedule of Gross Receipts Tax on Dry-Cleaning/Laundry				
a. Total of gross receipts		<input type="text"/>		
b. Less exempt receipts		<input type="text"/>		
c. Taxable gross receipts (a minus b, carry to Line 1, Column A above)		<input type="text"/>		
			5. Total amount collected (enter on front, Line 5)	<input type="text"/>
Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.				
			Signature of Taxpayer	Date Telephone #
			Signature of Preparer	Date Telephone #

Due Dates, Electronic Filing and Payment, and Other Filing Information

Due Dates: Returns and payments are due on the 1st and late after the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand-delivered on the first business day following the 20th. **You must file a return for each collection period, even if no solid waste taxes, fees, or surcharges are due.** (If no taxes, fees, or surcharges are due, enter "0" on Line 10, "Amount due with return.")

Penalty and Interest: Avoid penalty and interest by filing your return and making payment on time for each collection period. The easiest way to avoid most filing/payment errors is to file and pay your solid waste taxes, fees, and surcharges electronically.

Electronic Filing and Payment: You can file and pay solid waste taxes, fees, and surcharges by using the Department's convenient, free, and secure Internet site or you may purchase software from an approved vendor. If you would like to voluntarily file and pay solid waste taxes, fees, and surcharges electronically, you may do so. Solid waste taxpayers who paid **\$20,000 or more** in solid waste taxes, fees, and surcharges during the most recent state fiscal year (July through June) **are required** to file and pay solid waste taxes, fees, and surcharges electronically during the next calendar year (January through December).

To enroll to file and pay electronically, or for more information, go to the Department's Internet site at www.myflorida.com/dor. After you complete your electronic enrollment, additional instructions on electronic filing will be mailed to you.

Due Dates for Initiating Electronic Payments: You must initiate electronic payments no later than 5:00 p.m., ET, on the business day prior to the 20th. You must send electronic payments **on or before the initiation deadlines.** (Check the *Calendar of Due Dates, Form DR-659.*) Keep the confirmation/trace number or acknowledgment in your records.

Sending Electronic Returns: Your electronic returns must be electronically date stamped (with the submission or transmission date) and accepted on or before the 20th.

Amended Returns: Your return includes payment coupons marked "Taxpayer Copy" for you to use to keep copies of returns you file or you can also use the "Taxpayer Copy" as an original return or an amended return, if needed. Be sure to select the copy for the correct collection period.

Mailing Your Returns and Payments:

Window-style envelopes are included for you to use when mailing us your returns and payments. When you mail your return, be sure to place it in the envelope so the Department's mailing address can be seen in the window of the envelope. **If you use a return without your business information preprinted on it,** write your business name, address, certificate number, and collection period in the spaces provided. If you do not have a return envelope, mail your return and payment to:

**Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0120**

Account Changes

If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us of business changes is online. Go to www.myflorida.com/dor, select *Information for Businesses and Employers*, then select *Change address or account status*.

If you choose to notify us of **business changes** by mail, coupon books include a *Change of Address or Business Name* page that can be mailed to us.

If you close or sell your business, submit notification online or mail a *Closing or Sale of Business* page from a coupon book with your final tax return.

Changing your legal entity requires a new registration. Register online at www.myflorida.com/dor. It's free, fast, easy, and secure.

To replace lost or damaged preprinted returns or coupon books, contact Taxpayer Services or your nearest service center.

Explanation of Taxes, Fees, and Surcharges Included on the DR-15SW

Gross Receipts Tax on Dry-Cleaning/Laundry: A gross receipts tax is imposed on every dry-cleaning and dry drop-off facility engaged in the business of dry-cleaning or laundering clothing and other fabrics, and providing coin-operated dry-cleaning machines in this state. This tax is not imposed on the receipts received from coin-operated laundry machines or on laundry done on a wash, dry, and fold basis.

New Tire Fee: The new tire fee is imposed on dealers making retail sales of new motor vehicle tires, including those sold to governmental entities, when such sales are made within Florida. The fee is due whether the tire is sold separately or as a component part of the vehicle. The fee must be separately stated on the sales invoice and included in the total amount subject to sales and use tax.

Lead-Acid Battery Fee: The lead-acid battery fee is imposed on dealers making retail sales of new and remanufactured lead-acid batteries, including those sold to governmental entities, when such sales are made within Florida. The fee applies to new and remanufactured batteries for use in motor vehicles (on-road or off-road), vessels, or aircraft. The fee is due whether the battery is sold separately or as a component part of the vehicle, vessel, or aircraft. If the dealer passes this fee along to the purchaser as a cost item, the dealer must separately state the fee on the sales invoice and include it in the total amount subject to sales and use tax.

Rental Car Surcharge: The rental car surcharge is imposed on the lease or rental of motor vehicles designed to accommodate less than nine passengers. The surcharge is included in the lease or rental price on which sales and use tax is computed and must be listed separately on the invoice. The surcharge applies to the first 30 days of each lease or rental in Florida, whether or not the vehicle is licensed in Florida.

Dealers Who Collect Rental Car Surcharge (DR-15SWS Schedule): Dealers who collect the rental car surcharge, are located in two or more counties, and file a consolidated DR-15SW return; and out-of-state dealers who have no physical place of business within Florida, are required to report to the Department all surcharge collections according to the county to which the surcharge was attributed. The surcharge is considered attributed to the county where the rental agreement was entered into, which means the county where the lessee picks up the motor vehicle.

To report surcharge collections by county, complete a *Schedule of Rental Car Surcharge by County* (Form DR-15SWS). Dealers who electronically file their returns (Form DR-15SW) will complete the schedule electronically.

WARNING

Fraud Penalties

Section (s.) 212.12(2), Florida Statutes (F.S.), provides in part for specific penalties for a taxpayer who:

- Willfully attempts in any manner to **evade any tax, surcharge, or fee imposed or administered by Chapter 212, F.S., or the payment thereof** - in addition to any other penalties provided by law, the taxpayer is liable for a specific penalty in the amount of **100 percent of the tax, surcharge, or fee**, and commits a felony of the third degree, punishable as provided in s. 775.082, s. 775.083, or s. 775.084, F.S.
- Makes a false or fraudulent return with a willful intent to **evade a tax or fee** imposed or administered by Chapter 212, F.S. – in addition to the other penalties provided by law, the taxpayer is liable for a **specific penalty of 100% of the tax bill or fee** and upon conviction, for fine and punishment as provided in s. 775.082, s. 775.083, or s. 775.084, F.S.

Line-by-Line Instructions for Completing the DR-15SW

Complete the back of the return **first**.

Line 1 Dry-cleaning gross receipts subject to tax: First, complete the **Schedule of Gross Receipts Tax on Dry-Cleaning/Laundry**.

Line a. Total of gross receipts: Enter the total charges imposed by dry-cleaning and dry drop-off facilities for laundering and dry-cleaning clothing and other fabrics (including coin-operated dry-cleaning machines). Do not include charges imposed for coin-operated laundry machines or laundry done on a wash, dry, and fold basis.

Line b. Less exempt receipts: Enter the total exempt receipts from taxable sales made for which a properly issued resale certificate was provided.

Line c. Taxable gross receipts: Enter the result of Line a minus Line b. Also enter this amount on Line 1, Column A.

Column A: Enter the total taxable gross receipts from the Schedule of Gross Receipts Tax, Line c.

Column B: The tax rate is printed on the return.

Column C: Multiply Column A by Column B and enter the result.

Line 2 Number of new tires subject to fee:

Column A: Enter the number of new tires you sold at retail in Florida during your collection period minus the number of tires returned (do not include tires returned when consumers were given only a partial refund or partial credit on the purchase of another tire, or were given another tire).

Column B: The fee is printed on the return.

Column C: Multiply Column A by Column B and enter the result.

Line 3 Number of batteries subject to fee:

Column A: Enter the number of new and remanufactured lead-acid batteries sold at retail in Florida or used in Florida during your collection period minus the number of batteries returned (do not include batteries returned when consumers were given only a partial refund or credit on the purchase of another lead-acid battery).

Column B: The fee is printed on the return.

Column C: Multiply Column A by Column B and enter the result.

Line-by-Line Instructions for Completing the DR-15SW (continued)

- Line 4 Total rental days subject to surcharge:**
Column A: Enter the number of days that a motor vehicle(s) is leased or rented during the month (count only the days that represent the first 30 days, or portion thereof, a vehicle is continuously leased or rented to one lessee or rentee) minus the number of days on which the surcharge has been written off as a bad debt for federal income tax purposes, or other lawful deductions.
Column B: The surcharge is printed on the return.
Column C: Multiply Column A by Column B and enter the result.
- Line 5 Total amount collected:** Enter the total of Column C, Lines 1, 2, 3, and 4. Carry this number to the front of the return, Line 5.
- Line 6 Less credits:** Enter the amount of all allowable deductions including credit memos issued by the Department.
- Line 7 Net amount due:** Enter the result of Line 5 minus Line 6.
- Line 8 Plus penalty:** If you are late filing your return or paying the taxes, fees, or surcharges due, add a late penalty of 10 percent of the amount owed, but no less than \$50. The \$50 minimum penalty applies even if no tax, fee, or surcharge is due.

Line 9 Plus interest: If your payment is late, you owe interest on the "Net amount due" (Line 7). Florida law provides a floating rate of interest for late payments of taxes, fees, and surcharges due. Interest rates, including daily factors, are published in Tax Information Publications (TIPs) that are updated semiannually on January 1 and July 1 each year and posted online at www.myflorida.com/dor.

Line 10 Amount due with return: Enter the total of Lines 7, 8, and 9. Make your check or money order payable to the Florida Department of Revenue. Write your certificate number on your check or money order. We cannot accept foreign currency or funds drawn from other than U.S. banks.

Electronic payment check box: If you make your payment electronically, check the box on the front of the return.

Signature(s): Be sure to sign and date the back of the return. Please provide telephone number(s) in the space(s) provided on the back of the return.

Resources



Information and forms are available on our Internet site at:

www.myflorida.com/dor



To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.



For a written reply to **tax questions**, write:
Taxpayer Services
Florida Department of Revenue
5050 W Tennessee St Mail Stop 3-2000
Tallahassee FL 32399-0112



To order coupon books:

- Call Taxpayer Services as listed above *or*
- Call the service center nearest you.

Get the Latest Tax Information

Sign up to get e-mail notices automatically when we post:

- Tax Information Publications (TIPs).
- *Facts on Tax*, a quarterly publication.
- Proposed rules, notices of rule development workshops, and more.

Sign up at: www.myflorida.com/dor

New Registration Required

A new registration is required if you change the legal entity of your business.

Register online at www.myflorida.com/dor. It's free, fast, easy, and secure.