



**FLORIDA**

# Instructions for **DR-15EZ** Sales and Use Tax Returns

DR-15EZ

R. 01/16

TC

Rule 12A-1.097

Florida Administrative Code

Effective 01/16

## Are you Eligible to Use a DR-15EZ Return?

Our records indicate you are eligible to file a DR-15EZ return. If your answer is “No” to all of the questions below, you can use Form DR-15EZ to file your sales and use taxes.

### Yes No

- Do you make sales or deliveries into any counties with a different discretionary sales surtax rate?
- Do you report tax collected for the lease or rental of commercial property **and** also have other taxable transactions at the same location?  
(Note: If you **only report** tax collected for the lease or rental of commercial property, you may file a DR-15EZ return.)
- Do you report tax collected on transient rentals?
- Do you report tax collected from vending or amusement machine sales?
- Do you claim enterprise zone or other economic incentive tax credits?
- Do you report tax collected from the sale of titled vehicles?
- Do you sell or have untaxed purchases or uses of electricity?
- Do you sell or have untaxed purchases of dyed diesel fuel for use in vessels or off-road equipment?
- Did you pay \$200,000 or more in sales and use tax during the previous state fiscal year (July 1 - June 30)?

If you answered “Yes” to any of these questions, you **cannot** use this return.



Call 800-352-3671 to request Form DR-15 and to change your account to DR-15 filing status.

## Collection Allowance

To receive a collection allowance, you must electronically file (e-file) and pay (e-pay) tax.

## Verify a Resale or Exemption Certificate by:

- Visiting: [www.floridarevenue.com](http://www.floridarevenue.com)
- Using our free **FL Tax** mobile app
- Calling 877-357-3725 (toll-free)

## Avoid Filing Errors

The most common filing errors that result in you receiving a tax bill are:

1. **Not using** the correct return for the reporting period.
2. **Not filing** the return by the due date. Check the due date on each return.
3. **Reporting incorrect information** on Lines 1, 3, and 4.
4. **Forgetting to complete Lines A and B** (discretionary sales surtax).



**Electronic Filing and Payment:** You can file and pay sales and use tax using the Department’s convenient, free, and secure website or you may purchase software from a software vendor. You may voluntarily file and pay tax electronically; however, taxpayers who paid **\$20,000 or more** in sales and use tax during the most recent state fiscal year (July 1 through June 30) **are required** to file and pay tax electronically during the next calendar year (January through December).

**Enroll to file and pay electronically:** Visit the Department’s website at [www.floridarevenue.com](http://www.floridarevenue.com). After you complete your electronic enrollment, additional information about electronic filing will be sent to you.

**Vendor software:** You may purchase software from a software vendor to file and pay sales and use tax electronically. While you may use purchased software to file your sales and use tax electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department. If you use vendor software to prepare a “tax calculation worksheet,” do not file the worksheet with the Department as a tax return. To ensure proper credit to your account, be sure to transfer information from the worksheet to your personalized return.

**Amended replacement returns:** If you discover that your original return was incorrect, you must complete an amended return and submit it electronically or by mail. **Your amended return will replace any return you previously filed for the same reporting period.** It is important that you complete the amended return as it should have been originally filed rather than entering only additional or corrected information.

**The quickest way to file an amended return is online.** Visit the Department’s website at [www.floridarevenue.com](http://www.floridarevenue.com) to submit your amended return electronically and pay any additional tax due or report an overpayment.

**If you choose to file an amended return by mail,** you may use the “Taxpayer Copy” of the return included in your coupon book or the return mailed to you. Use the return printed with the same reporting period as the return you previously filed. You may also download a blank return from our website; be sure to include your certificate number, reporting period, business name, and address.

- Write “**Amended replacement**” on the return you use (see example below).
- Enter the correct information on Lines 1-9.

Your amended return may result in an overpayment or an additional amount due. **If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 9 of the amended**

**return will not match any overpayment or any additional amount due.** You must pay any additional amount due with the amended return. If you have overpaid, we will issue you a credit memo for the amount overpaid for that return after we process and approve your amended return.

**Checks or Money Orders (NO Cash):** Tax payments must be in U.S. funds only. Make checks or money orders payable to the Florida Department of Revenue. Write your complete sales and use tax certificate number on your check or money order.

**Keep records that support all transactions for at least three years** from the date you file your return or the date it is required to be filed, whichever is later.

**Mailing Your Returns:** Window-style envelopes are provided for paper filers to use when mailing returns and payments. Be sure to place your return 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 reporting 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

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

## Account Changes

**If you change your business name, mailing address, location address within the same county, or close or sell your business, you must immediately notify the Department.** The quickest way to notify us is online. Go to [www.floridarevenue.com](http://www.floridarevenue.com), select “**TAXES**,” then select “**Update Account Information Online**.”

To notify us in writing, mail a letter to:

Account Management – MS 1-5730  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee, FL 32399-0160

**Be sure to include your business partner number and your certificate number** in any written correspondence sent to the Department.

If you cancel your account or sell your business, **you must file a final return and pay all applicable taxes due within 15 days** after closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

You must **submit a new registration online (no fee)**, or print a *Florida Business Tax Application* (Form DR-1) from our website and mail the application with a \$5 fee to the Department, if you:

- move your business location from one Florida county to another;
- change your legal entity; or
- change the ownership of your business.

If you need further assistance, call Taxpayer Services at 800-352-3671.

## Florida Annual Resale Certificate

Registered sales and use tax dealers are provided a *Florida Annual Resale Certificate* to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current *Florida Annual Resale Certificate* or the certificate number to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. If you purchase or rent property or services that will be used in your business, your *Florida Annual Resale Certificate* should **not** be used.

As a dealer, you have an obligation to collect the applicable amount of sales and use tax and discretionary sales surtax when you resell or re-rent the property or service at retail. If you need help determining what you may buy or rent tax exempt for resale, the *Florida Annual Resale Certificate for Sales Tax* brochure (Form GT-800060) is posted on our website.

Sellers who make tax-exempt sales or rentals for purposes of resale or re-rental must document the exemption using any one of these methods:

- Obtain a paper or electronic copy of your customer's current *Florida Annual Resale Certificate*.
- For each tax-exempt sale, use your customer's Florida sales tax certificate number to obtain a transaction authorization number.
- For each tax-exempt customer, use your customer's Florida sales tax certificate number to obtain a vendor authorization number.

Sellers may verify a *Florida Annual Resale Certificate* number and obtain an authorization number by:

- Visiting our website at [www.floridarevenue.com](http://www.floridarevenue.com)
- Using our free **FL Tax** mobile app on an iPhone or iPad, Android phone or tablet, or a Windows Phone.
- Calling our automated toll-free verification system at 877-357-3725.

## 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 local option discretionary sales surtax. **Bracket rates** are posted on our website at [www.floridarevenue.com](http://www.floridarevenue.com).

**[State Sales and Use Tax Rate] + [Surtax Rate] = [Total Tax Rate]**

Calculate the total tax to be collected on the total amount of the sale. The total tax collected must be shown on each invoice. The sales tax and discretionary sales surtax may be shown as one total, or each tax can be shown separately. In many cases, the actual tax you collect is more than a straight percentage of the sales or use tax and surtax. You must use the bracket system to calculate the tax due when any part of each total sale is less than a whole dollar amount.

**Example:** A customer purchases a taxable item that sells for \$60.67 (before tax) in a county with no discretionary sales surtax. To calculate the correct amount of Florida sales tax, the seller first multiplies \$60 by 6% (state sales tax rate) to determine the sales tax on the whole dollar portion of the sale ( $\$60 \times 6\% = \$3.60$ ). Using the bracket system, the seller then determines that the correct amount of sales tax on the amount less than a dollar (\$.67) is \$.05. Therefore, the total sales tax due on this transaction is \$3.65 ( $\$3.60 + \$.05$  cents).

## Line-by-Line Instructions

### Line 1. Gross Sales

Enter the total amount of gross sales. Do not include tax collected in gross sales.

### Line 2. Exempt Sales

Enter the total amount of tax-exempt sales or rentals included in Line 1. Enter "0" if none. Tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption*.

### Line 3. Taxable Sales/Purchases

To determine Taxable Sales/Purchases (Line 3), subtract Line 2 from Line 1 and then **add any taxable purchases**. Enter the result on Line 3. Any taxable sales and purchases not subject to discretionary sales surtax must also be reported on Line A.

You owe "use tax" on taxable purchases of goods or services you have used or consumed that were:

- **Internet and out-of-state purchases not taxed by the seller and NOT purchased for resale.**
- Out-of-state or local purchases not taxed by a supplier and **NOT** purchased for resale, whether ordered online, from a catalog, or by telephone.
- Taxable items, originally purchased untaxed for resale, which you, your business, or employees used or consumed.

Include use tax and discretionary sales surtax on the return for the reporting period during which you purchased, used, or consumed the item(s).

### How to compute Line 3

Gross Sales	\$1,000.00
Minus exempt sales	<u>-\$100.00</u>
Equals taxable sales	\$900.00
Plus taxable purchases	<u>+\$50.00</u>
Equals Line 3	\$950.00

### Line 4. Total Tax Due

Enter the total tax due including discretionary sales surtax due. Also, report the discretionary sales surtax due on Line B. Use tax must be included on Line 4 of the return for the reporting period during which the item is used or consumed.

## Line 5. Less Lawful Deductions

Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported on Line 6). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, and any other deductions allowed by law. If lawful deductions exceed the total tax due, see the instructions for completing Line 7. **Do not include documentation with your return.**

## Line 6. Less Department of Revenue (DOR) Credit Memo

Enter the total amount of any sales tax **credit memo(s)** issued to you by the Department. If the Department credit memo(s) exceeds the total tax, see the instructions for completing Line 7.

## Line 7. Net Tax Due

Enter the result of Line 4 minus Lines 5 and 6. If negative, enter "0". Claim any remaining balance of lawful deductions on Line 5 of your next return or any remaining credit memo balance on Line 6 of your next return. If this is your FINAL return, complete an *Application for Refund - Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

## Line 8. ~~Less Collection Allowance or Plus Penalty and Interest~~

### E-file/E-pay to Receive Collection Allowance

If you electronically file (e-file) your return and electronically pay (e-pay) tax timely, you are entitled to receive a collection allowance. The collection allowance is 2.5% (.025) of the first \$1,200 of the Net Tax Due (Line 7), **not to exceed \$30.**

You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means. Filing and paying your tax using the Department's website or using vendor software is fast, accurate, and secure. Visit e-Services on our website for additional information about filing (e-file) and paying (e-pay) tax electronically.

**Only dealers who e-file and e-pay timely** may receive a collection allowance, and may choose to donate the 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. If you are eligible and choose to donate your collection allowance to education, check the "donate to education" box and leave Line 8 blank. We will calculate the proper collection allowance and transfer this amount to the Educational Enhancement Trust Fund. You must make this choice on **each** original and timely filed electronic return. You cannot make this choice after your electronic return is filed.

### Penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 7 is less than \$50, or
- 10% of the amount due on Line 7.

If your return or payment is late, you will owe the minimum penalty of \$50 even if you are filing a late "**zero tax due**" return.

## Interest

If your payment is late, you owe interest on the Net Tax Due (Line 7). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and posted online at [www.floridarevenue.com](http://www.floridarevenue.com).

## Line 9. Amount Due With Return

Enter the result of Line 7 minus collection allowance (if you e-file and e-pay timely and do not donate to education) or plus penalty and interest on Line 9.

The amount due on Line 9 is the amount you owe. **Enter the amount from Line 9 on the front of your return.**

## Electronic Payment Check Box

If you make your payment electronically, check the box on the front of your DR-15EZ return.

## Discretionary Sales Surtax Information Lines A – B

If you sell, rent, deliver, or receive taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax, you are required to collect surtax at the rate imposed in the county where the merchandise or service is delivered. The discretionary sales surtax also applies to the rental of real property and transient rentals and is collected at the county rate where the property is located.

**NOTE: If you make sales or deliveries into any county with a different surtax rate, you cannot file a DR-15EZ return and must file Form DR-15 instead. Please contact the Department immediately.**

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 and send both taxes to the Department. Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, posted on our website.

If your business location is in Florida, the discretionary sales surtax rate printed on your tax returns is the rate in effect for the county where your business is located. If your business is located outside of Florida, no discretionary sales surtax rate is printed on your returns. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart on the next page to help you determine when and at what rate to collect discretionary sales surtax.

The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property. **The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.**

**Include discretionary sales surtax with tax reported on Lines 1 - 4 of your DR-15EZ return. Do not send discretionary sales surtax collections to the county tax collector's office.**

Use our Address/Jurisdiction database to determine which county an address is located in. Go to:

<https://pointmatch.floridarevenue.com/Default.aspx>

## When and at *What Rate* to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales

If a selling dealer located in any <b>Florida county</b>	with a discretionary surtax	sells & delivers	into the county where the selling dealer is located	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
If a selling dealer located in any <b>Florida county</b>	with or without a discretionary surtax	sells & delivers	into counties <b>with different</b> discretionary surtax rates	surtax <b>is</b> collected at the county rate where the <b>delivery is made*</b>
If a selling dealer located in any <b>Florida county</b>	with or without a discretionary surtax	sells & delivers	into counties <b>without a</b> discretionary surtax	surtax <b>is not</b> collected*
If an <b>out-of-state</b> selling dealer		sells & delivers	into a Florida county <b>with a</b> discretionary surtax	surtax <b>is</b> collected at the county rate where the <b>delivery is made*</b>
If an <b>out-of-state</b> selling dealer		sells & delivers	into a Florida county <b>without a</b> discretionary surtax	surtax <b>is not</b> collected*

**\*Note: If you deliver into any county with a different discretionary surtax rate, you must use Form DR-15 to accurately report the discretionary sales surtax you collect.**

### Line A. Taxable Sales and Purchases NOT Subject to DISCRETIONARY SALES SURTAX

On the back of your return, on Line A, enter the total of all sales and purchases not subject to discretionary sales surtax. This normally consists of sales of single items that exceed the \$5,000 discretionary sales surtax limit. Do **NOT** include exempt sales reported on Line 2. The example below illustrates a transaction where the \$5,000 limit applies and what information should be reported on Line A.

#### Example for Line A

A business located in a county **with** a discretionary sales surtax sells a single taxable item for \$6,500. The business reports \$6,500 on Line 3, Taxable Sales/Purchases. To calculate Line A (the amount not subject to discretionary sales surtax), the business subtracts \$5,000 from \$6,500.

\$6,500(Sales amount)
- \$5,000(Limit on a single item)
\$1,500(Amount exempt from discretionary sales surtax)

The business then writes the difference (\$1,500) on Line A. The \$1,500 is the amount that is not subject to discretionary sales surtax.

### Line B. Total Discretionary Sales Surtax Due

On the back of your return, on Line B, enter the total amount of discretionary sales surtax due. All discretionary sales surtax collected must be included **with** the sales and use tax collected and reported on Line 4, Total Tax Due. The example below illustrates how to compute the discretionary sales surtax on Line B.

#### Example for Line B

A business located in a county with a 1% surtax sells three taxable items over-the-counter for \$1,000 each during the month. The discretionary sales surtax will be collected on each item as follows:  $\$1,000 \times 1\% = \$10.00$  discretionary sales surtax collected on each item. To complete Line B, the business enters the total discretionary sales surtax due ( $\$10 \times 3$  items sold = \$30.00). The business would report \$30.00 on Line B. This amount should also be included with the sales and use tax reported on Line 4.

### Signature(s)

**Sign and date your return.** For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

## Contact Us

Information, forms, and tutorials are available on our website:

**[www.floridarevenue.com](http://www.floridarevenue.com)**

**To speak with a Department representative**, call Taxpayer Services, Monday through Friday, excluding holidays, at 800-352-3671. Hours are posted on our website.

**For written replies to tax questions**, write to:

Taxpayer Services - MS 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112

To order a new coupon book, call 800-352-3671.

To find a **taxpayer service center** near you, go to:  
**[www.floridarevenue.com/taxes/Pages/servicecenters.aspx](http://www.floridarevenue.com/taxes/Pages/servicecenters.aspx)**

### E-Services

Filing and paying tax electronically is convenient, accurate, and secure.

To file and pay sales and use tax electronically (e-file and e-pay), visit our website at **[www.floridarevenue.com](http://www.floridarevenue.com)**.

### Get the Latest Tax Information

**Subscribe to our tax publications** to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

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