



# Sales and Use Tax Return

DR-15  
R. 01/15  
TC  
Rule 12A-1.097  
Florida Administrative Code  
Effective 01/15

You may file and pay tax online or you may complete this return and pay tax by 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 you complete this return. Instructions are posted on our website at [www.floridarevenue.com](http://www.floridarevenue.com).

ADD YOUR TDT  
2% COLLECTION  
HERE

	SALES AND USE TAX RETURN			HD/PM Date:	/	/	DR-15 R. 01/15
Certificate Number:	<b>Florida</b>						
A. Sales/Services	1. Gross Sales	2. Exempt Sales	3. Taxable Amount				4. Tax Due
B. Taxable Purchases	<b>SALES TAX DUE TO STATE</b>		.				6.0 %
C. Commercial Rentals	<small>Include use tax on Internet / out-of-state untaxed purchases →</small>		.				.
<b>D. Transient Rentals</b>	TDT GROSS	TDT EXEMPT.	TDT TAXABLE				2% DUE
E. Food & Beverage Vending	.	.	.				.
Transient Rental Rate: <b>2%</b>	Surtax Rate: <b>1.5%</b>	Reporting Period					.
Name Address City/St ZIP	<b>FLORIDA DEPARTMENT OF REVENUE</b> <b>5050 W TENNESSEE ST</b> <b>TALLAHASSEE FL 32399-0120</b>						.
				5. Total Amount of Tax Due			.
				6. Less Lawful Deductions			.
				7. Net Tax Due			.
				8. Less Est Tax Pd / DOR Cr Memo			.
				9. Plus Est Tax Due Current Month			.
				10. Amount Due			.
				<del>11. Less Collection Allowance</del>			<b>E-file/E-pay Only</b>
				12. Plus Penalty			.
				13. Plus Interest			.
				14. Amount Due with Return			.

**Due:** \_\_\_\_\_

**Late After:** \_\_\_\_\_

Check here if payment was made electronically.

9100 0 20189999 0001003031 7 4999999999 0000 5

	SALES AND USE TAX RETURN			HD/PM Date:	/	/	DR-15 R. 01/15
Certificate Number:	<b>Florida</b>						
A. Sales/Services	1. Gross Sales	2. Exempt Sales	3. Taxable Amount				4. Tax Due
B. Taxable Purchases	<small>Include use tax on Internet / out-of-state untaxed purchases →</small>		.				.
C. Commercial Rentals	.	.	.				.
D. Transient Rentals	.	.	.				.
E. Food & Beverage Vending	.	.	.				.
Transient Rental Rate:	Surtax Rate:	Reporting Period					.
Name Address City/St ZIP	<b>FLORIDA DEPARTMENT OF REVENUE</b> <b>5050 W TENNESSEE ST</b> <b>TALLAHASSEE FL 32399-0120</b>						.
				5. Total Amount of Tax Due			.
				6. Less Lawful Deductions			.
				7. Net Tax Due			.
				8. Less Est Tax Pd / DOR Cr Memo			.
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				<del>11. Less Collection Allowance</del>			<b>E-file/E-pay Only</b>
				12. Plus Penalty			.
				13. Plus Interest			.
				14. Amount Due with Return			.

**Due:** \_\_\_\_\_

**Late After:** \_\_\_\_\_

Check here if payment was made electronically.

9100 0 20189999 0001003031 7 4999999999 0000 5

**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. Sales and use tax brackets for the state tax rate and for the combined state rate and various discretionary sales surtax rates are available on our website at [www.floridarevenue.com](http://www.floridarevenue.com).

**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 website.

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) ) 1.5 %

15(a).	Exempt Amount of Items Over \$5,000 (included in Column 3) .....	15(a).	_____
15(b).	Other Taxable Amounts <b>NOT</b> 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).	<b>Total Amount of Discretionary Sales Surtax Due</b> (included in Column 4) .....	15(d).	_____
16.	Total <b>Enterprise Zone Jobs Credits</b> (included in Line 6) .....	16.	_____
17.	Taxable Sales/Untaxed Purchases or Uses of <b>Electricity</b> (included in Line A) .....	17.	_____
18.	Taxable Sales/Untaxed Purchases of <b>Dyed Diesel Fuel</b> (included in Line A) .....	18.	_____
19.	Taxable Sales from <b>Amusement Machines</b> (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	



### 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 <b>NOT</b> 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).	<b>Total Amount of Discretionary Sales Surtax Due</b> (included in Column 4) .....	15(d).	_____
16.	Total <b>Enterprise Zone Jobs Credits</b> (included in Line 6) .....	16.	_____
17.	Taxable Sales/Untaxed Purchases or Uses of <b>Electricity</b> (included in Line A) .....	17.	_____
18.	Taxable Sales/Untaxed Purchases of <b>Dyed Diesel Fuel</b> (included in Line A) .....	18.	_____
19.	Taxable Sales from <b>Amusement Machines</b> (included in Line A) .....	19.	_____
20.	Rural and/or Urban High Crime Area Job Tax Credits .....	20.	_____
21.	Other Authorized Credits .....	21.	_____