

## Sales and Use Tax Return

DR-15 R. 01/15

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.myflorida.com/dor**.

Certificate Number:	SALES A	AND USE TAX RETURN	HD/PM Date: / /	DR-15 R. 01/1
Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services				
B. Taxable Purchases	Include use tax on Internet / out-o	of-state untaxed purchases ——>		
C. Commercial Rentals				
D. Transient Rentals		14		
E. Food & Beverage Vending		310		
Transitant Bantal Batan	Ourton Partir	Reporting Period	5. Total Amount of Tax Due	
Transient Rental Rate:	Surtax Rate:	AY	6. Less Lawful Deductions	
	AAP	0-116	7. Net Tax Due	
	Car	rect Com	8. Less Est Tax Pd / DOR Cr Memo	
	COL	rect	9. Plus Est Tax Due Current Month	
	Laify CO		10. Amount Due	
FLORIDA D	EPARTMENT OF REVENU	E	11. Less Collection Allowance	E-file/E-pay Only
	INESSEE ST		12. Plus Penalty	
TALLAHASS	SEE FL 32399-0120		13. Plus Interest	
_			14. Amount Due with Return	
Due:				

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Certificate Number:	SALES	AND USE TAX RETURN	HD/PM Date: / /	DR-15 R. 01/15
Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services				
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Transient Rental Rate:	Surtax Rate:	Reporting Period	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	
FLORIDA DEPARTMENT OF REVENUE 5050 W TENNESSEE ST			11. Less Collection Allowance	E-file/E-pay Only
			12. Plus Penalty	
TALLAHASS	SEE FL 32399-0120		13. Plus Interest	
			14. Amount Due with Return	

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

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**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.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 website.

Under penalties of pe	erjury, I declare that I have read this return an	d the facts stated in it are true.	_
Signature of Taxpayer	Date S	ignature of Preparer	 Date
Telephone Number	()	Telephone Number	_
Discretionary Sales Surtax			
5(a). Exempt Amount of Items Over \$5,000 (included)	,	· ,	
5(b). Other Taxable Amounts NOT Subject to Surta	ax (included in Column 3)	15(b)	
5(c). Amounts Subject to Surtax at a Rate Differen	t Than Your County Surtax Rate (included in Col	umn 3) <b>15(c).</b>	
5(d). Total Amount of Discretionary Sales Surta:	<b>Due</b> (included in Column 4)	15(d)	
<ol><li>Total Enterprise Zone Jobs Credits (include</li></ol>	d in Line 6)	16	
<ol><li>Taxable Sales/Untaxed Purchases or Uses of</li></ol>	Electricity (included in Line A)	17	
8. Taxable Sales/Untaxed Purchases of <b>Dyed D</b>	iesel Fuel (included in Line A)	18	
9. Taxable Sales from Amusement Machines (	ncluded in Line A)	19	
	- · · · ·	20.	
0. Rural and/or Urban High Crime Area Job Tax			
Other Authorized Credits	erjury, I declare that I have read this return and	21.	_
Other Authorized Credits	erjury, I declare that I have read this return and	21.	Date
Other Authorized Credits	prjury, I declare that I have read this return and	d the facts stated in it are true.	Date
Under penalties of pe	Date Si	d the facts stated in it are true.	Date
Under penalties of pe	Prjury, I declare that I have read this return and Date Signature ()	d the facts stated in it are true.	Date
Under penalties of penalties of penalties of penalties of penalties of penalties of Taxpayer  Telephone Number  Discretionary Sales Surtax  (a) Exempt Amount of Items Over \$5,000 (included)	Date  C Lines 15(a) through 15(d) )	d the facts stated in it are true.	Date
Signature of Taxpayer  Telephone Number  Discretionary Sales Surtax  (a). Exempt Amount of Items Over \$5,000 (included)  (b). Other Taxable Amounts NOT Subject to Surtax	Date Si  ( Lines 15(a) through 15(d) )  ed in Column 3)	d the facts stated in it are true.  ignature of Preparer  Telephone Number  15(a).	Date
Signature of Taxpayer  Telephone Number  Discretionary Sales Surtax  (a). Exempt Amount of Items Over \$5,000 (include (b)). Other Taxable Amounts NOT Subject to Surtax (c). Amounts Subject to Surtax at a Rate Different	C Lines 15(a) through 15(d) )  ed in Column 3)  Expression of the column 3	d the facts stated in it are true.  Ignature of Preparer  Telephone Number  15(a).  15(b).  15(c).	Date
Signature of Taxpayer  Signature of Taxpayer  Telephone Number  Discretionary Sales Surtax  (a). Exempt Amount of Items Over \$5,000 (include (b). Other Taxable Amounts NOT Subject to Surtax (c). Amounts Subject to Surtax at a Rate Different (d). Total Amount of Discretionary Sales Surtax	C Lines 15(a) through 15(d) )  ed in Column 3)  Expression of the column 3	d the facts stated in it are true.  Ignature of Preparer  Telephone Number  15(a).  15(b).  15(c).  15(d).	Date
Signature of Taxpayer  Telephone Number  Discretionary Sales Surtax  (a). Exempt Amount of Items Over \$5,000 (included to be concerned). Other Taxable Amounts NOT Subject to Surtax  (c). Amounts Subject to Surtax at a Rate Different (dd). Total Amount of Discretionary Sales Surtax  Total Enterprise Zone Jobs Credits (included)	C Lines 15(a) through 15(d) )  add in Column 3)  ax (included in Column 3)	### Table 1.	Date
Signature of Taxpayer  Signature of Taxpayer  Telephone Number  Discretionary Sales Surtax  (a). Exempt Amount of Items Over \$5,000 (include (b). Other Taxable Amounts NOT Subject to Surtax (c). Amounts Subject to Surtax at a Rate Different (d). Total Amount of Discretionary Sales Surtax  Total Enterprise Zone Jobs Credits (included Taxable Sales/Untaxed Purchases or Uses of	Date  Si  ( Lines 15(a) through 15(d) )  ed in Column 3)	21	Date
Under penalties of Taxpayer  Discretionary Sales Surtax  [a]. Exempt Amount of Items Over \$5,000 (included [b]). Other Taxable Amounts NOT Subject to Surtax  [c]. Amounts Subject to Surtax at a Rate Different [c]. Amounts Subject to Surtax at a Rate Different [c]. Total Amount of Discretionary Sales Surtax  Total Enterprise Zone Jobs Credits (included Taxable Sales/Untaxed Purchases or Uses of Taxable Sales/Untaxed Purchases of Dyed Discretionary Sales Surtax	C Lines 15(a) through 15(d) )  ed in Column 3)	21	Date
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