



What's Different about the 2015 Return for Reporting Solid Waste Fees and Rental Car Surcharge?

Dry-Cleaning Gross Receipts
The lines for computing the taxable gross receipts on dry-cleaning have moved to the **top** on the back of the paper return.

New Tire Fees
You no longer report the **number of tires** sold that are subject to the new tire fee. Only report the total fees due during the reporting period on **Line 2** on the back of the paper return.

| Dry-Cleaning Gross Receipts | |
|--|---|
| A. Dry-Cleaning Gross Receipts | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| B. Less Exempt Receipts | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| C. Taxable Gross Receipts | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |
| 1. Dry-Cleaning Gross Receipts Tax Due - Multiply Taxable Gross Receipts by 2% (.02) and enter this amount on Line 1 | |
| 2. New Tire Fees Due | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00 |
| 3. Lead-Acid Battery Fees Due | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00 |
| 4. Rental Car Surcharge Due | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00 |
| 5. Total Amount Due - Bring amount to Line 5 on front of return. | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> |

Lead-Acid Battery Fees
You no longer report the **number of batteries** sold that are subject to the lead-acid battery fee. Only report the total fees due during the reporting period on **Line 3** on the back of the paper return.

Rental Car Surcharge
You no longer report the **total rental days** that are subject to the rental car surcharge. Only report the total rental car surcharge due during the reporting period on **Line 4** on the back of the paper return.

Rental Car Surcharge Rate Reduced for Car-Sharing Members

Effective January 1, 2015, the rental car surcharge rate is reduced to \$1 per usage for car-sharing members using a vehicle for a period of less than 24 hours. When the member of a car-sharing service uses the motor vehicle for 24 hours or more in a single usage, the \$2 per day surcharge applies.

The rate reduction of \$1 per usage does not apply to the use of a motor vehicle from a location owned, operated, or leased, by or for, an airport or airport authority.

See TIP 14A01-10 for the specifics on changes to rental car surcharge rate laws.

Schedule of Rental Car Surcharge by County (Form DR-15SWS)

The schedule has been changed for 2015. Just like with the new return for 2015, only the total (\$) amount of the surcharge attributed to each county is reported. You no longer need to report the number of rental days. The \$1 per usage surcharge and the \$2 per day surcharge can **both** be included together in the county total.

Complete Back of Return **FIRST!**

| Dry-Cleaning Gross Receipts | | Under penalties of perjury, I declare that I have read this return and the facts stated in it are true. | |
|--|---|---|------------------|
| A. Dry-Cleaning Gross Receipts | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> | Signature of Taxpayer | Date Telephone # |
| B. Less Exempt Receipts | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> | Signature of Preparer | Date Telephone # |
| C. Taxable Gross Receipts | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> | | |
| 1. Dry-Cleaning Gross Receipts Tax Due - Multiply Taxable Gross Receipts by 2% (.02) and enter this amount on Line 1 | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> | | |
| 2. New Tire Fees Due | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00 | | |
| 3. Lead-Acid Battery Fees Due | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00 | | |
| 4. Rental Car Surcharge Due | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00 | | |
| 5. Total Amount Due - Bring amount to Line 5 on front of return. | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/> | | |

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 reporting 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 reporting 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 reporting 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 website or you may purchase software from a software 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 website 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 "YOUR COPY" for you to use to keep copies of returns you file or you can also use the "YOUR COPY" as an original return or an amended return, if needed. Be sure to select the copy for the correct reporting 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 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**

Account Changes

You must immediately notify the Department if you:

- Change your business name
- Change your location **or** mailing address
- Close or sell your business

The quickest way to notify us is online. Go to www.myflorida.com/dor, select *Information for Businesses and Employers*, then select *Change address or account status*.

If you want 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 you mail to the Department.

If you cancel your account or sell your business, you must **file a final return and pay all applicable taxes** 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.

If you:

- Move your business location from one county to another (*does not apply to accounts for the gross receipts tax imposed on dry-cleaning and dry drop-off facilities*);
- Change your legal entity; or
- Change the ownership of your business

you must **submit a new registration online**, or print a *Florida Business Tax Application* (Form DR-1) from our website and submit the application to the Department.

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

Gross Receipts Tax on Dry-Cleaning/Laundrying: 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 Florida. 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 or tax-exempt 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 receipt or invoice and included in the total amount subject to sales 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, or tax exempt 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 receipt or invoice and include it in the total amount subject to sales tax.

Rental Car Surcharge: The rental car surcharge is imposed on the lease or rental of, or use under a car-sharing service membership of, motor vehicles designed to accommodate less than nine passengers. The surcharge does not apply to the lease or rental of motorcycles, mopeds, trucks, trailers, recreational vehicles, or van conversions. The lease or rental is exempt from the surcharge when the purchaser issues a sales tax exemption certificate to lease or rent the motor vehicle exempt from sales tax.

A \$2 per day rental car surcharge applies to the first 30 days, or portion of a day, a motor vehicle is continuously leased or rented in Florida to one person, even when the vehicle is licensed outside Florida.

A \$1 per usage rental car surcharge applies to the use of a motor vehicle by a member of a car-sharing service for a period of less than 24 hours. If the member uses the motor vehicle for 24 hours or more in a single usage, the \$2 per day surcharge applies.

Report the Surcharge by County (DR-15SWS Schedule):

Florida law requires dealers to report the rental car surcharge by the county where the lessee picks up the passenger motor vehicle. If you have multiple business locations at which you lease or rent motor vehicles designed to accommodate less than nine passengers, you must have a separate *Certificate of Registration* for each business location and report the rental car surcharge due for that business location.

Complete Form DR-15SWS, *Schedule of Rental Car Surcharge by County*, when:

- You lease or rent a vehicle from your business location in one Florida county and your customer picks up the vehicle in another Florida county. Use Form DR-15SWS to report the surcharge in the county where the vehicle is picked up.
- You have no business locations in Florida and you lease a vehicle for 12 months or longer that is registered, licensed, or titled in Florida. Use Form DR-15SWS to report the surcharge in the county where the residence address of the lessee identified on the vehicle registration, license, or title is located.

On Form DR-15SWS, *Schedule of Rental Car Surcharge by County*, enter the rental car surcharge by the county where the surcharge is attributed. Total the surcharge due for all counties and enter the total amount on the Rental Car Surcharge Due line (Line 4) on the back of the DR-15SW, *Solid Waste and Surcharge Return*.

Dealers who electronically file their returns (DR-15SW) will complete the DR-15SWS schedule electronically.

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

Complete the back of the return first.

Dry-Cleaning Gross Receipts

A: Dry-Cleaning 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) during the reporting period on Line A. Do not include charges imposed for coin-operated laundry machines or laundry done on a wash, dry, and fold basis.

B: Less Exempt Receipts

Enter the total exempt receipts from other dry-cleaning and dry drop-off facilities that issued you a resale certificate to buy laundering or dry-cleaning services for the purpose of reselling those same services on Line B.

C: Taxable Gross Receipts

Subtract exempt receipts (Line B) from dry-cleaning gross receipts (Line A) and enter the amount of taxable gross receipts on Line C.

Line 1 Dry-Cleaning Gross Receipts Tax Due

Multiply the taxable gross receipts on Line C by 2% (taxable gross receipts \times .02) and enter the dry-cleaning gross receipts tax due on Line 1.

Line 2 New Tire Fees Due

Enter the total amount of new tire fees due during the reporting period on Line 2. The new tire fee is imposed at the rate of \$1 per tire on each new tire sold at retail in Florida. Do not include the new tire fees that were refunded to customers who returned the new tire and received a refund of the total sales price of the tire.

Line 3 Lead-Acid Battery Fees Due

Enter the total amount of lead-acid battery fees due during the reporting period on Line 3. The lead-acid battery fee is imposed at the rate of \$1.50 per battery on each new or remanufactured battery sold at retail in Florida. Do not include the lead-acid battery fees that were refunded to customers who returned the battery and received a refund of the total sales price of the battery.

Line 4 Rental Car Surcharge Due

Enter the total amount of rental car surcharge due during the reporting period on the lease or rental of, or use under a car-sharing service membership of, motor vehicles designed to accommodate less than nine passengers on Line 4.

A \$2 per day rental car surcharge applies to the first 30 days, or portion of a day, a motor vehicle is continuously leased or rented in Florida to one person, and the use of a motor vehicle by a member of a car-sharing service for 24 hours or longer in a single usage. A \$1 per usage rental car surcharge applies to the use of a motor vehicle by a member of a car-sharing service for a period of less than 24 hours.

Line 5 Total tax, fees, and surcharges due

Add lines 1 through 4 and enter the total on Line 5 on the back of the return. Bring the total from Line 5 on the back of the return to Line 5 on the front of the return.

Line 6 Less credits

Enter the total amount of allowable deductions, including credit memos issued by the Department on Line 6.

Line 7 Net amount due

Enter the result of Line 5 minus Line 6 on Line 7.

Line 8 Plus 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 net 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 fee due” return.

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 rates, are published in Tax Information Publications (TIPs) that are updated semiannually on January 1 and July 1 each year and posted on our website.

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): 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 and forms are available on our website at:

www.myflorida.com/dor

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

For a written reply to tax questions, write to:

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

To order coupon books:

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

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.myflorida.com/dor**.

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.

Go to: **www.myflorida.com/dor/list**