

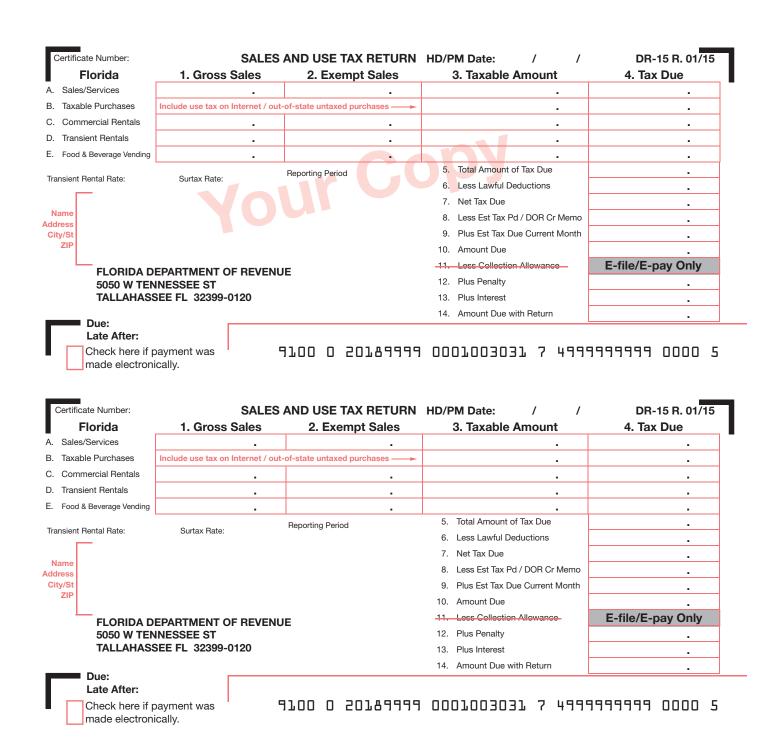
Sales and Use Tax Return

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**.



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**.

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.

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

Under penalties of	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(b).	Other Taxable Amounts NOT Subject to Surtax (included in Column 3)
15(c).	Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3) 15(c).
15(d).	Total Amount of Discretionary Sales Surtax Due (included in Column 4)15(d).
16.	Total Enterprise Zone Jobs Credits (included in Line 6)
17.	Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)
18.	Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A)
19.	Taxable Sales from Amusement Machines (included in Line A)
20.	Rural and/or Urban High Crime Area Job Tax Credits
21.	Other Authorized Credits