



Sales and Use Tax Return

DR-15
R. 01/20
Rule 12A-1.097, F.A.C.
Effective 01/20
Page 1 of 2

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), incorporated by reference in Rule 12A-1.097, F.A.C., before you complete this return. Instructions are posted at floridarevenue.com/forms.

Certificate Number:		Sales and Use Tax Return		HD/PM Date:	/	/	DR-15 R. 01/20
Florida		1. Gross Sales	2. Exempt Sales	3. Taxable Amount		4. Tax Due	
A. Sales/Services/Electricity		.	.		.		.
B. Taxable Purchases		Include use tax on Internet / out-of-state untaxed purchases →			.		.
C. Commercial Rentals		.	.		.		.
D. Transient Rentals		.	.		.		.
E. Food & Beverage Vending		.	.		.		.
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			.
				11. Less Collection Allowance			.
				12. Plus Penalty			.
				13. Plus Interest			.
				14. Amount Due with Return			.
						E-file/E-pay Only	
							.
							.
							.

Name
Address
City/St
ZIP

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120

Due:
Late After:

9100 0 20219999 0001003031 7 4999999999 0000 5

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5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120

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File and Pay Online to Receive a Collection Allowance. When you electronically file your tax return and pay timely, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of tax due, not to exceed \$30. To pay timely, you must initiate payment and receive a confirmation number, no later than 5:00 p.m. ET on the business day prior to the 20th. More information on filing and paying electronically, including a *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659), is available at floridarevenue.com.

Due Dates. Returns and payments are **due on the 1st and late after the 20th day of the month** following each reporting period. **A return must be filed for each reporting period, even if no tax is due.** If the 20th falls on a Saturday, Sunday, or a state or federal holiday, returns are timely if postmarked or hand delivered on the first business day following the 20th.

Penalty. If you file your return or pay tax late, a late penalty of 10% of the amount of tax owed, but not less than \$50, may be charged. The \$50 minimum penalty applies even if no tax is due. A floating rate of interest also applies to late payments and underpayments of tax.

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 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.	Hope Scholarship Credits (included in Line 6)	16.
17.	Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)	17.
18.	Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A)	18.
19.	Taxable Sales from Amusement Machines (included in Line A)	19.
20.	Rural 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 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.	Hope Scholarship Credits (included in Line 6)	16.
17.	Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)	17.
18.	Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A)	18.
19.	Taxable Sales from Amusement Machines (included in Line A)	19.
20.	Rural or Urban High Crime Area Job Tax Credits	20.
21.	Other Authorized Credits	21.