



# 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](http://floridarevenue.com/forms).

Certificate Number:

Florida

## Sales and Use Tax Return

HD/PM Date: / /

DR-15 R. 01/20

### 1. Gross Sales

### 2. Exempt Sales

### 3. Taxable Amount

### 4. Tax Due

- A. Sales/Services/Electricity  
B. Taxable Purchases  
C. Commercial Rentals  
D. Transient Rentals  
E. Food & Beverage Vending

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Include use tax on Internet / out-of-state untaxed purchases →		.	.
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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 20239999 0001003031 1 4999999999 0000 5

Certificate Number:

Florida

## Sales and Use Tax Return

HD/PM Date: / /

DR-15 R. 01/20

### 1. Gross Sales

### 2. Exempt Sales

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Name  
Address  
City/St  
ZIP

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

Due:  
Late After:

9100 0 20239999 0001003031 1 4999999999 0000 5

**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](http://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 <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.	<b>Hope Scholarship 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 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

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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.	<b>Hope Scholarship Credits</b> (included in Line 6)	16.
17.	Taxable Sales/Untaxed Purchases or Uses of <b>Electricity</b> (included in Line A)	17.
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