



DR-15 Sales and Use Tax Instructions

DR-15CSN
R. 01/08

Rule 12A-1.097
Florida Administrative Code
Effective 01/08

Use new window-style return envelope enclosed.
www.myflorida.com/dor

If you owe **NO** tax, penalty, or interest, and if you are **NOT** claiming any deductions or credits, **you may telefile** by calling 800-550-6713. Telefile is available 24 hours a day, seven days a week. Please have your certificate number ready when calling and wait for your confirmation number.

Line A, Sales/Services

“Sales” means the total of all wholesale and retail sales transactions. “Sales” includes, but is not limited to:

- Sales, leases, or licenses to use certain property or goods (tangible personal property).
- Sales and rentals/admissions, amusement machine receipts, and vending machine receipts except food and beverage.
- Sales of services including nonresidential pest control, nonresidential maintenance/cleaning services, both residential and nonresidential burglar protection and other protection services, and detective services.
- Sales/untaxed purchases of electric power or energy (7 percent rate).
- Sales/untaxed purchases of dyed diesel fuel for off-road use, including all vessels (6 percent rate).

Column 1, Gross Sales

Enter the total amount of gross sales. **Do not include tax collected in this amount.**

Column 2, Exempt Sales

Enter the total amount of tax-exempt sales included in Line A, Column 1. Enter “0” if none. Tax-exempt sales include, but are not limited to, sales for resale, sales of items specifically exempt, and sales to certain exempt organizations.

Column 3, Taxable Amount

Subtract total exempt sales from gross sales and enter the taxable amount. If you report sales exempt from discretionary sales surtax but subject to sales tax, complete Line 15(a) or 15(b); see instructions on page 4.

- Report sales or untaxed purchases of **electric power** or **energy** on **Line 17**.
- Report sales or untaxed purchases of **dyed diesel fuel for off-road use**, including all vessels, on **Line 18**.
- Report taxable sales from **amusement machines** on **Line 19**.

Column 4, Tax Collected

Enter the total amount of tax collected, including discretionary sales surtax. **Report all discretionary sales surtax collected and/or owed on Line 15(d) on the back of the return.**

Amusement and Vending Machine Sales – If you operate amusement machines and vending machines containing items other than food and beverage, compute these gross sales by dividing the total receipts from the machine(s) by the appropriate tax rate divisor for the county where the machine(s) is located (see table in next column).

- If you operate amusement machines, complete Line 19 on the back of the return.
- If you operate vending machines containing food or beverage items, complete Line E (see Line E instructions on page 2).

Sales/Surtax Rate	Amusement Divisor	Other Vended Items Divisor
6.0%	1.040	1.0659
6.25%	1.0425	1.0683
6.5%	1.045	1.0707
6.75%	1.0475	1.0727
7.0%	1.050	1.0749
7.25%	1.0525	1.0770
7.5%	1.055	1.0791
7.75%	1.0575	1.0812
8.0%	1.0600	1.0833

Line B, Taxable Purchases – Use Tax

You owe “use tax” on taxable purchases for goods or services you have used or consumed that were:

- **Internet and out-of-state purchases not taxed by the seller and NOT purchased for resale.**
- Out-of-state or local purchases not taxed by a supplier and NOT purchased for resale whether ordered online, from a catalog, or by telephone.
- Taxable items, originally purchased untaxed for resale, which you, your business, or employees used or consumed.
- Untaxed purchases of machines including vending/amusement machines, machine parts, and repairs.

The “use tax” rate is the same as the sales tax rate (6 percent plus the applicable discretionary sales surtax rate). Include use tax and discretionary sales surtax on the return for the collection period during which you purchased, used, or consumed the item(s).

Note: You must report the following purchases that were not taxed at the time of purchase on Line A, not Line B:

- Dyed diesel fuel for off-road use.
- Electric power or energy used.

Column 1, Gross Sales Not Applicable

Column 2, Exempt Sales Not Applicable

Column 3, Taxable Amount

Enter the total amount of purchases used or consumed that were not taxed by suppliers and not for resale. If you report purchases exempt from discretionary sales surtax, complete Lines 15(a) or 15(b) on the back of the return. (See instructions on page 4.)

Column 4, Tax Collected

Enter the total amount of use tax owed, including discretionary sales surtax. **Report all discretionary sales surtax owed on Line 15(d) on the back of the return.**

Line C, Commercial Rentals

Taxable commercial rentals include the business of renting, leasing, letting, or granting a license to use or occupy any real property, unless specifically exempt under section 212.031, Florida Statutes (F.S.). Contact the Department if you need assistance with commercial rentals.

Column 1, Gross Sales

Enter the total amount of commercial rentals. **Do not include tax collected in this amount.**

Column 2, Exempt Sales

Enter the total amount of tax-exempt commercial rentals included in Line C, Column 1. Enter “0” if none.

Column 3, Taxable Amount

Subtract the total exempt commercial rentals from the total gross commercial rentals and enter the taxable amount.

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Filing and paying your taxes online is fast, accurate, secure, and free. To enroll go to our Internet site (www.myflorida.com/dor/eservices).

Column 4, Tax Collected

Enter the total amount of tax collected, including discretionary sales surtax. **Report all discretionary sales surtax collected on Line 15(d) on the back of the return. The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.**

Line D, Transient Rentals

Transient rentals are leases or rentals of short term living accommodations (six months or less) such as hotels, motels, condominiums, beach houses, vacation houses, apartments, etc.

Rental charges for the following transient accommodations are subject to tax until more than 50 percent of the total rental units available are occupied by tenants who have continuously resided there for more than three months:

- New trailer camps
- New mobile home parks (except mobile home lots regulated under Chapter 723, F.S.)
- New recreational vehicle parks

The owner or owner's representative of the camp or park **is required** to declare to the Department that the rental of the transient accommodations at the new camp or park is no longer subject to tax (see section 212.03, F.S.).

Column 1, Gross Sales

Enter the total gross amounts charged for transient rentals only. **Do not include tax collected in this amount.**

Column 2, Exempt Sales

Enter the total amount of tax-exempt transient rentals included in Line D, Column 1. Enter "0" if none.

Column 3, Taxable Amount

Subtract total exempt transient rentals from total gross transient rentals and enter the taxable amount.

Column 4, Tax Collected

Enter the total amount of tax collected based on the transient rental rate including discretionary sales surtax. **Report all discretionary sales surtax collected on Line 15(d) on the back of the return.**

Note: Some counties have a local-option tourist development tax in addition to the state's sales tax and discretionary sales surtax. Contact your local county taxing agency to determine whether your county has a tourist development tax and whether you are required to report and pay this directly to your county or if you should report it on your sales and use tax return, Line D.

Line E, Food and Beverage Vending

If you operate food and beverage vending machines, compute your gross sales by dividing the total receipts from the machine(s) by the appropriate food and beverage divisor for the county where the machine(s) is located.

Sales/Surtax Rate	Food and Beverage Divisor
6.0%	1.0645
6.25%	1.06655
6.5%	1.0686
6.75%	1.0706
7.0%	1.0726
7.25%	1.07465
7.5%	1.0767
7.75%	1.0788
8.0%	1.0808

Column 1, Gross Sales

Enter the total amount of gross sales computed from food and beverage vending machines receipts. **Do not include tax collected in this amount.**

Column 2, Exempt Sales

Enter the total amount of tax-exempt sales included in Line E, Column 1. Enter "0" if none.

Column 3, Taxable Amount

Subtract total exempt sales from gross sales and enter the taxable amount.

Column 4, Tax Collected

Enter the total amount of tax, including discretionary sales surtax. **Report all discretionary sales surtax collected on Line 15(d) on the back of the return.**

Line 5, Total Amount of Tax Collected

Add all the amounts in Column 4, Lines A through E, and enter the total amount of tax collected. The discretionary sales surtax must be included in this amount.

Line 6, Less Lawful Deductions

Enter the total amount of all allowable tax deductions. **Do not report sales tax credit memos on this line (see Line 8 instructions).** Lawful deductions include tax refunded by you to your customers because of returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but resold instead, enterprise zone jobs credits, and any other deductions allowed by law.

- **Do not include documentation with your return. We may request documentation from you later to support lawful deductions.**
- **If you are claiming any approved enterprise zone jobs credits, you must first complete Line 16, and include this amount on Line 6.**

Line 7, Total Tax Due

Subtract Line 6 from Line 5 and enter the amount on Line 7. If negative, enter "0".

Lines 8 - 9, Estimated Tax

If you paid \$200,000 or more sales and use tax (excluding discretionary sales surtax) on returns you filed during the most recent fiscal year (July 1 through June 30), you must make an estimated sales tax payment every month, **starting with the December 2007 return due January 1, 2008.** Do not pay estimated tax if this is your final return. If you have questions about estimated tax, contact the Department.

Line 8, Less Estimated Tax Paid/DOR Credit Memo

Enter the total amount of estimated tax you paid last month and any sales tax credit memo(s) we sent to you. If the Department credit memo(s) exceeds the total tax due on Line 7, claim the remaining credit memo balance on Line 8 of your next return. If this is your final return, contact the Department to request an *Application for Refund - Sales and Use Tax (DR-26S)* to obtain a refund of the credit balance.

Line 9, Plus Estimated Tax Due Current Month

Enter the total amount of estimated tax due. Calculate the estimated tax due, if applicable, using one of the following three methods.

The percentage factor for calculating estimated tax is 60 percent (60%). Your estimated tax liability is based only on Florida sales and use tax due (Form DR-15, Line 7, Total Tax Due minus discretionary sales surtax). Note: If you incorrectly calculate or forget to enter your estimated tax, you cannot amend your return.

Note: If you correctly calculate your estimated tax using one of the three methods below, we will not assess a penalty for underpayment of estimated tax. The period used to determine estimated payments is January through December. You must make your first estimated payment on your December return that is due January 1.

Compute your estimated tax liability by one of the following methods:

Method 1

Calculate 60 percent (60%) of your average sales tax liability for those months during the previous calendar year that you reported taxable transactions.

Example: When completing your December 2007 return, calculate your average sales tax liability for the 2007 calendar year. To calculate your average, complete the following steps:

- Step 1.** Review all of your 2007 sales tax returns (including December return).
- Step 2.** Add together the amounts from Line 7 (minus discretionary sales surtax) for all 2007 returns.
- Step 3.** Divide the total of all Line 7 amounts by the number of returns filed with tax due on Line 7. This is your 2007 average sales tax liability.
- Step 4.** Multiply your 2007 average sales tax liability by 60 percent (60%).

Step 5. Enter the amount determined in Step 4 on Line 9 of your December 2007 return and all returns for 2008 through November. When using this method, you will need to recompute the estimated tax due prior to filing your December 2008 return.

Method 2

Calculate 60 percent (60%) of your sales tax collected during the same month of the previous calendar year.

Example: When completing your December 2007 return, look at your January 2007 return and multiply the amount from Line 7 (minus discretionary sales surtax) by 60 percent (60%). Enter that amount on Line 9.

Method 3

Calculate 60 percent (60%) of the tax collected for the collection period following this return.

Example: When completing your December 2007 return, your estimated tax liability is 60 percent (60%) of what you will collect (minus discretionary sales surtax) for the January 2008 return. Enter that amount on Line 9.

Line 10, Amount Due

Subtract the amount on Line 8 from Line 7. Add the amount on Line 9. Enter the result on Line 10. The amount entered on Line 10 cannot be negative. If this calculation results in a negative amount, contact the Department.

Line 11, Less Collection Allowance

If you file your return and payment on time, you are entitled to a collection allowance. You may choose to donate your collection allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida.

If you choose to donate your collection allowance to education you should:

- Check the “check box” on your return.
- Leave Line 11 blank.

See Tax Information Publication #06A01-20 for more information. (Go to www.myflorida.com/dor and enter “06A01-20” in the search field, click “Go,” click “Tax Law Library search,” click “Search.”)

If you are **not** donating your collection allowance to education, and you file your return and payment on time, enter your collection allowance. The collection allowance is 2.5 percent (.025) of the first \$1,200 of the amount due (Line 10), **not to exceed \$30**. If late, enter “0” and proceed to Lines 12 and 13.

Line 12, Plus Penalty

The minimum penalty is 10 percent (10%) of the Amount Due on Line 10 or \$50, whichever is greater. If your return or payment is late, include a penalty of 10 percent (10%) of Line 10 or \$50, whichever is greater, along with the applicable interest. **The minimum penalty of \$50 applies even if you file a late “zero tax due” return.**

Line 13, Plus Interest

If your payment is late, you owe interest on the amount due (Line 10). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. The floating rate of interest is calculated based on the formula in section 213.235, F.S., and is updated on January 1 and July 1 each year. To obtain interest rates contact the Department (see the “Resources” section on the back of the DR-15DSS).

To compute interest owed, first calculate the prorated daily interest factor by dividing the interest rate for the filing period by 365 days (use 366 days for 2008 since it is a leap year). Next, estimate the number of days your return is late by counting from the LATE AFTER date listed on the front of the return until the date the return will be postmarked by the U.S. Postal Service or hand delivered to the Department. Finally, multiply the amount of tax due by the number of days late and then by the daily interest rate factor.

Interest Calculation Worksheet			
Tax Due	Days Late	Daily Interest	Interest Due
X	X	*varies =	
*Daily interest = the current interest rate ÷ 365 (366 during leap years)			

Line 14, Amount Due with Return

If you file your return and payment on time and you are not donating your collection allowance to education, subtract Line 11 from Line 10 and enter the amount due on Line 14. If your return or payment is late, add Lines 12 and 13 to Line 10 and enter the amount due on Line 14. Line 14 is the amount you owe, including discretionary sales surtax. **Be sure you have completed all applicable lines on the back of the return.**

Electronic Funds Transfer Check Box

If you made your payment electronically, check the box in the bottom left corner of your DR-15 return.

Instructions for Completing Back of Return

Signature

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 in the space provided. The person who signs the return declares, under penalties of perjury, that the facts stated in it are true.

Lines 15(a) - 15(d), Discretionary Sales Surtax

Did You Know?

Most counties have a discretionary sales surtax which must be collected on most transactions subject to sales and use tax. The discretionary sales surtax is a county-imposed tax. You must collect discretionary sales surtax along with the 6 percent (6%) state sales tax and send both taxes to the Department.

We then distribute the discretionary sales surtax to the counties for their use in funding local programs. The amount of money we distribute back to a county is based upon collections reported and taxes paid by sales and use tax dealers in that county, as well as the specific information they report on the back of their returns. Therefore, it is very important that you accurately collect, record, and report the discretionary sales surtax on the back of your return.

Lines 15(a) - 15(d), Discretionary Sales Surtax

If you (including out-of-state dealers) sell, rent, deliver or receive taxable merchandise or services in or at a location within a county with a discretionary sales surtax, you are required to collect and/or send in the surtax at the rate imposed in the county where the merchandise or service is delivered. The discretionary sales surtax also applies to the rental of real property and transient rentals and is collected at the county rate where the property is located.

If your business location is in Florida, the discretionary sales surtax rate printed on your tax return(s) is the rate in effect for the county where your business is located. If your business is located outside of Florida, no discretionary sales surtax rate will be printed on your return. However, all dealers must collect discretionary sales surtax when the transaction occurs in, or delivery is into, a county that imposes a surtax and the sale is subject to sales and use tax. Use the chart on the next page to help you determine when and at what rate to collect discretionary sales surtax. **The 2008 discretionary sales surtax rates for all counties are listed on the enclosed Form DR-15DSS.**

For motor vehicle and mobile home sales, use the surtax rate of the county where the motor vehicle or mobile home will be registered (refer to Form DR-15DSS for county rates). The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property. **The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.**

Include discretionary sales surtax with tax reported on Lines A through E in Column 4 of your DR-15 return. Do not send in discretionary sales surtax you collected to the county tax collector’s office.

Note: Dealers owe and must send in use tax and discretionary sales surtax on taxable purchases that were not taxed at the time of purchase if the goods are received or used by them in a county with a discretionary sales surtax.

When and at *What Rate* to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales

If a business located in any Florida county	with a discretionary surtax	sells & delivers	into the county where the seller is located	surtax is collected at the county rate where the delivery is made
If a business located in any Florida county	with or without a discretionary surtax	sells & delivers	into counties with different discretionary surtax rates	surtax is collected at the county rate where the delivery is made
If a business located in any Florida county	with or without a discretionary surtax	sells & delivers	into counties without a discretionary surtax	surtax is not collected
If an out-of-state business		sells & delivers	into a Florida county with a discretionary surtax	surtax is collected at the county rate where delivery is made
If an out-of-state business		sells & delivers	into a Florida county without a discretionary surtax	surtax is not collected

Line 15(a), Exempt Amount of Items Over \$5,000

Enter the amount in excess of \$5,000 on any single taxable item of tangible personal property sold or purchased for more than \$5,000. Example: If a single item of tangible personal property is sold for \$7,000, enter \$2,000 (the amount over \$5,000) on Line 15(a). Remember, the \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.

Line 15(b), Other Taxable Amounts NOT Subject to Surtax

Enter the amount of taxable sales or purchases included in Column 3 that are not subject to discretionary sales surtax. This includes services and tangible personal property delivered into a non-surtax county that are subject to sales tax, but not to discretionary sales surtax.

Line 15(c), Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate

Enter the taxable amounts from Column 3 for which you collected a different county discretionary sales surtax rate. This amount would consist of taxable sales where you delivered the merchandise into a county with a different discretionary sales surtax rate.

Example: A business located in a county with a 1 percent (1%) discretionary sales surtax rate sells a single taxable item for \$3,000 and delivers the merchandise into a county with a 1.5 percent (1.5%) discretionary sales surtax rate. The business will report the \$3,000 on Line 15(c), since this is the taxable amount that was subject to a different county discretionary sales surtax rate. The business will be required to collect surtax at the 1.5 percent (1.5%) rate.

Line 15(d), Total Amount of Discretionary Sales Surtax Collected

Enter the total amount of discretionary sales surtax collected and/or owed on Line 15(d). **Do not include state sales tax in this amount.**

Line 16, Enterprise Zone Jobs Credits

Enter the total of all enterprise zone jobs credits on Line 16. Effective July 1, 2005, the Enterprise Zone Program was extended through December 31, 2015. Designations of new enterprise zones or redesignations of existing enterprise zones became effective January 1, 2006. You may continue to claim credit(s) as though the provisions under which you qualified remain in effect until you have claimed the maximum credit allowed.

If you are claiming other sales tax credits (such as tax refunded for returned merchandise, damaged merchandise, etc.) in addition to enterprise zone jobs credits, **include the total amount for these types of credits in the amount on Line 6.**

All approved enterprise zone jobs credits must be taken as provided by law. If you have any questions regarding how to request or deduct any enterprise zone jobs credits, call the Return Reconciliation Unit, Department of Revenue, at 850-414-9010.

Line 17, Taxable Sales/Untaxed Purchases of Electric Power or Energy

Enter the taxable amount of sales or untaxed purchases of electric power or energy subject to the 7 percent (7%) rate. If the sale or untaxed purchase of electric power or energy occurred in a county that imposes a discretionary sales surtax, the tax rate would be 7 percent (7%) plus the applicable discretionary sales surtax rate.

Line 18, Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel

Enter the total amount of dyed diesel fuel sales or untaxed purchases (subject to sales or use tax) used in self-propelled off-road equipment, including vessels. If the sale or purchase of dyed diesel fuel occurred in a county that imposes a discretionary sales surtax, the rate would be 6 percent (6%) plus the applicable discretionary sales surtax rate.

Line 19, Taxable Sales from Amusement Machines

If you operate amusement machines, you must be registered in each county in which you have amusement machines located. Enter the amount of taxable sales from amusement machines.

Note: For Lines 17, 18, and 19, the tax due from sales or purchases (including discretionary sales surtax, if applicable) must also be included on the front of the return on Line A, Column 4.

Line 20, Rural and/or Urban High Crime Area Job Tax Credits

Enter the amount of rural and/or urban high crime area job tax credits that have been approved by the Department (you must have a letter of approval from the Department). The amount on Line 20 is then included on Line 8. Remember, Line 8 cannot exceed Line 7. Follow the detailed instructions we sent you with the letter of authorized rural and/or urban high crime area job tax credits.

Line 21, Other Authorized Credits

This line is reserved for future use by the Department.