



Sales and Use Tax Return

DR-15EZCS
R. 01/08

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

Please complete this return.
Attach your check or money order and mail to:

Florida Department of Revenue
5050 W. Tennessee Street
Tallahassee, FL 32399-0120

The **instructions** for your 2008 DR-15EZCS Sales and Use Tax Return are enclosed. Make certain you read the instructions for each line before completing any of your 2008 sales tax returns.

FLORIDA SALES AND USE TAX RETURN

DR-15EZ
R. 01/08

Certificate Number:

Collection Period

Surtax Rate:

DOR USE ONLY
[] [] / [] [] / [] []
postmark or hand delivery date

Location/Mailing Address Changes:

New Location Address: _____

Telephone Number: () _____

New Mailing Address: _____

Name
Address
City/ST/ZIP

[]

Taxpayer Copy
Verify Correct Collection Period

Amount Due From Line 9
On Reverse Side , .

Check here if payment was made electronically.

Due:

Late After:

9100 0 20089999 0001003043 9 4999999999 0000 5

FLORIDA SALES AND USE TAX RETURN

DR-15EZ
R. 01/08

Certificate Number:

Collection Period

Surtax Rate:

DOR USE ONLY
[] [] / [] [] / [] []
postmark or hand delivery date

Location/Mailing Address Changes:

New Location Address: _____

Telephone Number: () _____

New Mailing Address: _____

Name
Address
City/ST/ZIP

[]

Amount Due From Line 9
On Reverse Side , .

Check here if payment was made electronically.

Due:

Late After:

9100 0 20089999 0001003043 9 4999999999 0000 5

Proper Collection of Tax: Florida's general sales tax rate is 6 percent; however, there is an established "bracket system" for calculating the tax due when any part of each total taxable sale is less than a whole dollar amount. Other rates may also apply. See instructions.

Discretionary Sales Surtax: Most counties levy a discretionary sales surtax on most transactions subject to sales and use tax. These taxes are distributed to local governments throughout the state. The amount of money distributed is based on how you complete each line of your tax return. Dealers should impose discretionary sales surtax on taxable sales when delivery or use occurs in a county that imposes surtax. For your convenience, Form DR-15DSS is enclosed. This form provides you with each county's discretionary sales surtax rate(s).

Fraud Penalties: There are specific penalties imposed for **fraud, fraudulent claim of exemption, failure to collect and pay over, or an attempt to evade or defeat the sales tax.** Please see the instructions for detailed information regarding the penalties, fines, and punishments for certain sales tax offenses.

	DOLLARS						CENTS	
1. Gross Sales <i>(Do not include tax)</i>	<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. Exempt Sales <i>(Include these in Gross Sales, Line 1)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Taxable Sales/Purchases <i>(Include Internet/Out-of-State → Purchases)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Total Tax Collected <i>(Include Discretionary Surtax from Line B)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Less Lawful Deductions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Less DOR Credit Memo	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. Total Tax Due	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Less (-) Collection Allowance; or if Late, Plus (+) Penalty and Interest	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9. Amount Due With Return <i>(Enter this amount on front)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true (sections 92.525(2), 212.12, and 837.06, Florida Statutes).

Signature of Taxpayer

Date

Signature of Preparer

Date

Discretionary Sales Surtax Information

A. Taxable Sales and Purchases **NOT** Subject to **DISCRETIONARY SALES SURTAX**

<input type="text"/>	<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. Total Discretionary Sales Surtax Collected

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

Check here if donating collection allowance to education, and leave Line 8 blank.

T Please do not fold or staple.

	DOLLARS						CENTS	
1. Gross Sales <i>(Do not include tax)</i>	<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. Exempt Sales <i>(Include these in Gross Sales, Line 1)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Taxable Sales/Purchases <i>(Include Internet/Out-of-State → Purchases)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Total Tax Collected <i>(Include Discretionary Surtax from Line B)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Less Lawful Deductions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Less DOR Credit Memo	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. Total Tax Due	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Less (-) Collection Allowance; or if Late, Plus (+) Penalty and Interest	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9. Amount Due With Return <i>(Enter this amount on front)</i>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true (sections 92.525(2), 212.12, and 837.06, Florida Statutes).

Signature of Taxpayer

Date

Signature of Preparer

Date

Discretionary Sales Surtax Information

A. Taxable Sales and Purchases **NOT** Subject to **DISCRETIONARY SALES SURTAX**

<input type="text"/>	<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. Total Discretionary Sales Surtax Collected

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

Check here if donating collection allowance to education, and leave Line 8 blank.

T Please do not fold or staple.