



DR-15EZ Sales and Use Tax Instructions

DR-15EZCSN
R. 01/08

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

**Make checks payable to the Florida Department of Revenue.
Please include your sales tax certificate number on your check.
Use new window-style return envelope.**

If you owe NO tax, penalty, or interest you may telefile by calling 800-550-6713.



Filing TIP: If you make deliveries into any county with a different discretionary sales surtax rate you should file using form **DR-15**. For assistance, contact the Department by calling Taxpayer Services at the telephone number provided on the back page of these instructions or you may call your nearest service center. A listing of all service centers and telephone numbers is provided on the back of the *Discretionary Sales Surtax Information* rate form (DR-15DSS).

Line 1 — Gross Sales

Enter total gross sales, admissions, and rentals. **Do not include tax collected in the total gross sales.** However, you should include exempt sales. Do not include taxable purchases in gross sales. See Line 3 for taxable purchases.

Line 2 — Exempt Sales

Enter the total amount of tax-exempt sales or rentals included in Line 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 exempt organizations.

Line 3 — Taxable Sales/Purchases

Enter the result of Line 1 minus Line 2, **plus any taxable purchases** (use tax). Any taxable sales and purchases not subject to discretionary sales surtax, as provided in Rule 12A-15, Florida Administrative Code, must also be reported separately on Line A.

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 through a computer, from a catalog, or by telephone.
- Taxable items, originally purchased untaxed for resale, which you, your business, or employees used or consumed.

Example: Gross sales of \$100 minus exempt sales of \$10, plus taxable purchases of \$5, equals \$95 on Line 3.

Line 4 — Total Tax Collected

Enter total tax collected and/or use tax owed on taxable purchases, including discretionary sales surtax. Also, report the discretionary sales surtax collected and/or owed on Line B.

The "use tax" rate is the same as the sales tax rate (6 percent plus the applicable discretionary sales surtax rate). Use tax must be included on Line 4 of the return for the collection period during which the item is used or consumed.

Line 5 — Less Lawful Deductions

Enter the total allowable tax deductions. **Do not report sales tax credit memos on this line (see Line 6 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, and any other deductions allowed by law. If lawful deductions exceed the total tax collected, see the instructions for completing Line 7. **Do not include documentation with your return. We may request documentation from you later to support lawful deductions.**

Line 6 — Less DOR Credit Memo

Enter the total amount of any sales tax **credit memos** issued to you by the Department. If the credit memo exceeds the total tax collected, see the instructions for completing Line 7.

Line 7 — Total Tax Due

Enter the result of Line 4 minus Lines 5 and 6. If negative, enter "0". Claim any remaining balance of lawful deductions on Line 5 of your next return or any remaining credit memo balance on Line 6 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 8 — Less Collection Allowance or Plus Penalty and Interest

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 fund up-to-date technology in local school districts in Florida. If you choose to make this donation do not indicate or subtract your collection allowance. 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 on Line 8. The **collection allowance** is 2.5 percent (.025) of the first \$1,200 of the amount due on Line 7, **not to exceed \$30**. If you file your return and/or payment late (see the "LATE AFTER" date), no collection allowance is allowed and penalty and interest are required.

Penalty — The minimum penalty is 10 percent (10%) of the tax due on Line 7 or \$50, whichever is greater. If you file your return or payment late, include a penalty of 10 percent (10%) of Line 7 or \$50, whichever is greater, along with the applicable interest. **The minimum penalty of \$50 will apply even if you are filing a late "zero tax due" return.**

Interest — A floating rate of interest applies to underpayments and late payments of tax. The rates are updated January 1 and July 1 of each year by using the formula established in section 213.235, Florida Statutes (F.S.). To obtain interest rates contact the Department or visit our Internet site.

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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 in 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 factor.

Line 9 — Amount Due With Return

Enter the result of Line 7 minus collection allowance (unless donated to education) or plus penalty and interest. **Also, enter this amount on the front of your return.** The amount due on Line 9 is the tax you owe, including discretionary sales surtax.

Electronic Payment Check Box

If you made your payment electronically, check the box on the front of your DR-15EZ return.

Want to Avoid Paperwork and Save Postage?

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

Discretionary Sales Surtax Information – See chart below

Line A – Taxable Sales and Purchases NOT Subject to Discretionary Sales Surtax

Enter the total of all sales and purchases not subject to discretionary sales surtax.

Line B – Total Discretionary Sales Surtax Collected

Enter the total amount of discretionary sales surtax collected and/or owed. All discretionary sales surtax collected must be included with the sales and use tax collected and reported on Line 4, Total Tax Collected. **See discretionary sales surtax information and rates (Form DR-15DSS).**

Signature Requirement – Sign and date your DR-15EZ 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.

Note: Remember to enter the amount from Line 9 on the front of your return.

To contact the Department of Revenue, please call 800-352-3671 or see the back of Form DR-15DSS for more contact information.

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*

***Note: If you deliver into any county with a different discretionary surtax rate, you must use Form DR-15 to accurately report the discretionary sales surtax you collect.**

WARNING

Fraud Penalties

Section 212.12(2), F.S., provides in part for specific penalties for a taxpayer who:

- Willfully attempts in any manner to **evade any tax, surcharge, or fee imposed by Chapter 212, F.S., or the payment thereof** – in addition to any other penalties provided by law, the taxpayer is liable for a specific penalty in the amount of **100 percent of the tax, surcharge, or fee**, and commits a felony of the third degree, punishable as provided in s. 775.082, 775.083, or s. 775.084, F.S.
- Makes a false or fraudulent return with a willful intent to **evade a tax or fee** imposed under Ch. 212, F.S. – in addition to the other penalties provided by law, the taxpayer is liable for **a specific penalty of 100 percent of the tax bill or fee** and upon conviction, for fine and punishment as provided in s. 775.082, 775.083, or 775.084, F.S.

Section 212.085, F.S., provides for a **mandatory penalty of 200% of the tax**, in addition to being liable for payment of the tax, and a conviction of a felony of the third degree provided

in s. 775.082, 775.083, or 775.084, F.S., when any person fraudulently, for the purpose of evading tax, issues to a vendor or to any agent of the state a certificate or statement in writing in which he or she claims exemption from sales tax.

Section 213.29, F.S., provides for an **assessment of penalty**, in addition to any other penalties provided by law, **equal to twice the total amount of the tax evaded and not accounted for or paid over** when any person:

- Who is required to collect, truthfully account for, and pay over any tax under Ch. 212, F.S.; and who willfully fails to collect such tax or truthfully account for and pay over such tax; or
- Who willfully attempts in any manner to evade or defeat such tax or the payment thereof; or
- Any officer or director of a corporation who has administrative control over the collection and payment of such tax and who willfully directs any employee of the corporation to fail to collect or pay over, evade, defeat or truthfully account for such tax.