Florida Tax on Purchases

DR-15MO
R. 09/10

Rule 12A-1.097
Florida Administrative Code
Effective 01/11

Have You Bought or Received Merchandise From Out of State or Through the Internet?

You Might Owe Florida Tax.

File and Pay Online
It's fast, easy, and secure!

Visit **www.myflorida.com/dor** and look for the "Pay tax on Internet and out-of-state purchases" link. To pay online, you will need to enter your bank's routing number and your bank account number.

Instructions for Out-of-State Purchase Return

Line 1. Enter the total amount paid for all taxable goods you purchased through the Internet, from out of state, in another country, or through mail-order companies during the quarter for which you are filing this return.

Do not include purchases on which Florida sales or use tax has been paid.

Line 2. Multiply Line 1 by .06. If the result is less than $1, do not complete or mail this return.

Line 3. If you paid sales tax on these goods to another state, the District of Columbia, or a U.S. territory, enter the amount paid on Line 3. **You cannot claim credit for tax paid in a foreign country.**

Line 4. Subtract Line 3 from Line 2 and enter the result on Line 4. If the result is less than $1, do not complete or mail this return.

Line 5. Interest is due on late returns. A floating rate of interest applies to late payments. To obtain the current floating interest rate, contact Taxpayer Services at 800-352-3671.

Line 6. Enter the total tax and interest due (Line 4 plus Line 5).

Sign and date the back of the return.

Mail your return with payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0100

*Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your social security number is authorized under state and federal law. For a detailed statement of the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions, visit our Internet site at **www.myflorida.com/dor** and select "Privacy Notice."

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0123456789

Detach Here

Florida Department of Revenue Out-of-State Purchase Return

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Do not use this form if you are a registered Florida sales tax dealer or if you purchase an aircraft or boat.

DR-15MO

Purchases made for quarter ending ___ / ___ (see Quarterly Schedule)

Social Security Number* ___ – ___ – ___

Federal Employer ID No. ___ – ___

Purchaser's Name _____ (Print or Type)

Address _____

City _____ State _____ ZIP _____

County _____

DOR USE ONLY

	DOLLARS	CENTS
1. Amount Purchased (Enter total from Schedule of Purchases)		
2. Tax (Line 1 x .06)		
3. Less Credits (Taxes paid)		
4. Total Tax Due (Line 2 minus Line 3)		
5. Interest		
6. Amount Due (Total of Lines 4 and 5)		

9100 0 99999999 0001003087 1 4999999999 0000 5

Have You Bought or Received Merchandise From Out of State or Through the Internet?

You Might Owe Florida Tax.

Florida law imposes a 6 percent use tax on out-of-state purchases if sales tax was not paid at the time of purchase. The use tax normally applies to items purchased outside Florida, including another country, which are brought or delivered into this state and would have been taxed if purchased in Florida. Examples include: purchases made through the Internet, mail-order catalog purchases, purchases made in another country, furniture purchased from dealers located in another state, or computer equipment ordered from out-of-state vendors.

If an out-of-state seller did not collect sales tax, the burden to voluntarily comply with Florida law is **yours**. You must send your payment directly to the Florida Department of Revenue. This payment is required by section 212.06(8), Florida Statutes.

Is there an exception?
Yes. Items purchased and **used** in another state, territory of the United States, or the District of Columbia for six months or longer before being brought into Florida are not subject to use tax. Items purchased and used in another country do not qualify for this exception.

Is there a credit for any tax paid at the time of purchase?
Yes. If you paid 6 percent or more sales tax to an out-of-state seller at the time of purchase, no tax is due. However, if the out-of-state seller charged **less** than 6 percent tax, you must pay "use tax" equal to the difference between what you paid in tax and the 6 percent tax imposed by Florida.

Example: You purchase an item from a company located in Georgia. The Georgia company charges you a lawfully imposed Georgia sales tax of 4 percent. You must pay an additional 2 percent Florida **use tax**.

- **Any sales tax paid in another country cannot be used as a credit against the Florida tax due.**
- **If the amount of tax due to Florida is less than $1, you do not have to pay the tax.**

When must the tax be paid?
The tax is due on the first day of the month following the quarter in which purchases are made and is late after the 20th. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your payment and return must be postmarked on the first business day after the 20th. However, taxpayers who make occasional purchases from out of state find it easier to pay Florida tax when the purchase is made.

Example: If you purchased an item from outside Florida on February 1, the tax is due on April 1 and is late after April 20.

Normally, the Department will waive penalties for taxpayers who voluntarily make payment of use-tax liabilities. Failure to voluntarily comply with Florida sales and use tax laws subjects you to certain penalties.

Quarterly Schedule

Purchases made	Tax due	Tax late after
January - March	April 1	April 20
April - June	July 1	July 20
July - September	October 1	October 20
October - December	January 1	January 20

Note: A registered Florida dealer should not use the *Out-of-State Purchase Return* (Form DR-15MO) to send in use tax. Registered Florida dealers should send in any use tax due on their sales and use tax returns as explained in the instructions for their returns.

Also, taxpayers who purchase an aircraft or boat outside Florida and then bring the aircraft or boat into this state should **NOT** use Form DR-15MO to send in use tax. The Department provides Form DR-42A (*Ownership Declaration and Sales and Use Tax Report on Aircraft*) and Form DR-42B (*Ownership Declaration and Sales and Use Tax Report of Vessel Purchase*) for taxpayers to send in use tax due on these purchases.

For Information and Forms

Information and forms are available on our Internet site at:
www.myflorida.com/dor

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a written reply to tax questions, write:

Taxpayer Services
Florida Department of Revenue
5050 W Tennessee St Bldg L
Tallahassee FL 32399-0112

Get the Latest Tax Information

Sign up to get e-mail notices automatically when we post:

- Tax Information Publications (TIPs).
- *Facts on Tax*, a quarterly publication.
- Proposed rules, notices of rule development workshops, and more.

Sign up at: **www.myflorida.com/dor**

Providing the information on how the total shown on Line 1 was reached is optional; however, it will help assure there will be no future tax bills from the Department for the items listed for which tax has been paid with this return.

Schedule of Purchases

Items Purchased	Purchased From	Date Received	Amount Paid
		Total (Enter on Line 1)	

Signature of Taxpayer _____ Date _____