



Instructions for 2011 DR-15EZ Sales and Use Tax Returns

DR-15EZ
R. 01/11

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

Want to Change Your Filing Frequency?

Are you eligible? Quarterly filers must pay less than \$1,000 tax per year. Semiannual filers must pay less than \$500 tax per year.

If you would like to change your filing frequency, contact the Department.

Why You Received a DR-15EZ Return

Our records indicate you are eligible to file a DR-15EZ return. Please take a moment to verify that you can answer "NO" to all of the following questions:

Yes No

- Do you make deliveries into any counties with a different discretionary sales surtax rate?
- Do you report transactions for the rental or lease of real property and also conduct other taxable transactions at the same location?
- Did you pay \$200,000 or more in sales and use tax during the period July 1, 2009 through June 30, 2010 (Florida's fiscal year)?
- Are you required to make estimated tax payments?
- Do you claim Enterprise Zone, Rural and/or Urban High Crime Area Job Tax Credits?
- Do you report transactions for: vending/amusement machines, transient rentals, titled vehicles, or electric power/energy?

Yes No

- Do you file consolidated sales and use tax returns?
- Do you make sales or purchases of dyed diesel fuel for use in self-propelled off-road equipment (including all vessels)?

If you answered "YES" to any of these questions,



Contact Taxpayer Services immediately to request Form DR-15 and to have them change your account to DR-15 filing status. You cannot use the DR-15EZ return.

Avoid Filing Errors

The most common filing errors that result in the mailing of a tax bill are:

1. **Not using** the correct return for the collection period. (See page 3 of instructions.)
2. **Not filing** the return by the due date. Check the due date on each return. (See page 3 of instructions.)
3. **Incorrect information** reported in Lines 1, 3, and 4. (See pages 5 and 6 of instructions.)
4. **Lines A and B NOT completed.** (See pages 7 and 8 of instructions.)

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

Learn at Your Own Pace Tutorials are Available Online

Please visit our Internet site:
www.myflorida.com/dor

No Tax Due?

Telefile by calling

800-550-6713

(See page 4 for exclusions.)

Verify a Resale or Exemption Certificate Online

To verify a resale or exemption certificate, visit our Internet site:
www.myflorida.com/dor

Instructions for Filing a Machine-Readable Form

Use **black ink**. **DO NOT USE RED INK**. Do not make any stray marks in boxed field areas.

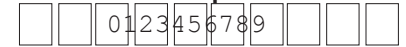
Hand Printed: Write big numbers that fill the boxes. Connect the lines and close the loops. Do not touch the numbers together. See Example A.

Machine Typed: Type with normal spacing and center the number in the field. See Example B.

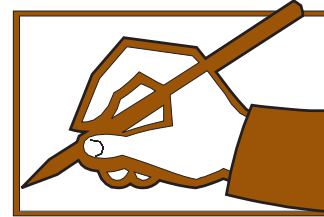
Example A



Example B



If you write this:	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 5 . <input type="text"/> <input type="text"/>	Computer reads this: \$5.00/five dollars
	<input type="text"/> <input type="text"/> <input type="text"/> 500 . <input type="text"/> <input type="text"/>	\$500.00/five hundred dollars
	<input type="text"/> <input type="text"/> <input type="text"/> 5 . --	Failed read



Filling in Dollar and Cents Fields: Write your dollar amount without any special characters in the money fields; for example, do not use a comma, period, or dash (, . or -). Indicate cents with two numbers; if zero, enter "0 0" in the cents field. Do not indicate zero cents using dashes (--). If no tax is due, enter 0 . 0 0. See examples.



If you type this:	<input type="text"/> <input type="text"/> <input type="text"/> ,500 <input type="text"/> . <input type="text"><input type="text"/></input>	Computer reads this: \$5.00/five dollars
	<input type="text"/> <input type="text"/> <input type="text"/> ,50000 <input type="text"/> . <input type="text"/> <input type="text"/>	\$500.00/five hundred dollars
	<input type="text"/> <input type="text"/> <input type="text"/> ,500 . --	\$5.00/five dollars

Complete Back of Return **FIRST!**

Back of Return

	DOLLARS				CENTS	
1. Gross Sales (Do not include tax)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Exempt Sales (Include these in Gross Sales, Line 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Taxable Sales/Purchases (Include Internet/Out-of-State Purchases)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Total Tax Collected (Include Discretionary Sales Surtax from Line B)	<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"/>
6. Less DOR Credit Memo	<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"/>
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"/>
9. Amount Due With Return (Enter this amount on front)	<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 _____ Telephone # _____

Signature of Preparer _____ Date _____ Telephone # _____

Discretionary Sales Surtax Information

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

B. Total Discretionary Sales Surtax Collected , .

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

T Please do not fold or staple.

Instructions for Filing Your 2011 DR-15EZ Sales and Use Tax Return

Introduction

These instructions will help you complete your return. Please read the instructions for each line before completing any of your 2011 sales tax returns.

If you have questions or need further assistance, please call Taxpayer Services at 800-352-3671. Our representatives are available to assist you from 8:00 a.m. to 7:00 p.m., ET, Monday-Friday, excluding holidays.



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

We are dedicated to continually improving our tax returns and instructions. **If you have suggestions, we would like to hear from you.** To contact us, see the "Resources" section on page 8.

Before You Begin

Florida sales and use tax forms (DR-15, DR-15EZ, DR-15CON, and DR-7) are **not** available to alternative Florida sales and use tax form vendors as alternative or substitute tax forms. If you use vendor software to prepare a "tax calculation worksheet", **do not file the worksheet with the Department as a tax return.** To ensure proper credit to your account, be sure to transfer information from the worksheet to the personalized coupon you received from the Department.

Please check ALL forms in your book and verify that ALL information is correct. If the information is incorrect, contact Taxpayer Services or your local service center. We recommend you double-check each return when filing to be sure the preprinted name, address, certificate number, and collection period are correct. If you are using a blank form, enter your business name, address, certificate number, and collection period in the spaces provided.

Be sure to send in the correct return for each collection period. If you send the wrong return, we will not properly credit your account. Your coupon book contains returns marked "Taxpayer Copy" for you to use to keep copies of returns you file. You can also use a "Taxpayer Copy" as an original return or an amended return (see page 5) if needed. Be sure to select the copy for the correct collection period.

To replace lost or damaged instructions, preprinted returns, or coupon books, contact Taxpayer Services or your local service center. If you change your business name, location address, or mailing address, complete the *Change of Address or Business Name* page located in your coupon book and mail it with your current tax return. If you close or sell your business, complete the *Closing or Sale of Business* page located in your coupon book and mail it with your current tax return.

Mailing Us Your Returns

We have included window-style envelopes in your package for you to use when mailing us your returns and payments. Please notice that each return in your coupon book has the Department's mailing address on the front. When you mail your return, be sure to place it in the envelope so the Department's mailing address can be seen in the window of the envelope. This will help us process your returns faster and ensure credit to your account.



Florida Annual Resale Certificate for Sales Tax

As an active registered dealer with the Department, you are provided with an *Annual Resale Certificate* to make tax-exempt purchases or rentals of property or services for resale. You should provide a signed copy of your current *Annual Resale Certificate* to each seller when you make purchases or rentals of property or services that you intend to resell or re-rent as part of your business. If you purchase or rent items which will be used in your business, and the items will not be sold or re-rented, you should not use your *Annual Resale Certificate*.

It is your duty as a dealer to collect and send in the applicable amount of sales and use tax and discretionary sales surtax when you finally resell or re-rent the property or service at retail. If you have difficulty determining what you may buy or rent tax-exempt for resale, we provide a brochure that will help you: ***Annual Resale Certificate for Sales Tax*** (GT-800060). To request a copy, see the "Resources" section on page 8.

If you are the selling dealer, and the purchaser who is purchasing for resale does not present a current annual resale certificate but knows his or her sales tax certificate number, you can obtain a transaction resale authorization number through our Internet site or phone system.

Verify a resale or exemption certificate and obtain a transaction resale authorization number by:

- Visiting our Internet site at www.myflorida.com/dor or
- Calling our automated toll-free verification system at 877-357-3725 or 877-FL-RESALE.

Collection Periods and Due Dates

Sales and use tax returns and payments are due on the 1st and late after the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand-delivered on the first business day following the 20th. **You must file a tax return for each collection period, even if no tax is due.**



Avoid penalty and interest by **filing your return and making payment on time** for each collection period. Sign up to receive e-mails reminding you to file and pay your sales and use tax. Go to our Internet site and select "Subscribe to our publications" from our online services.

Electronic Filing and Payment Requirements/Telefile

You may use our convenient, free, and secure Internet site to file and pay sales and use tax, or you may purchase software from an approved vendor to file and pay electronically. If you would like to voluntarily file and pay taxes electronically, you may do so. However, if you paid **\$20,000 or more** in sales and use tax from July 1, 2009 through June 30, 2010 (Florida's fiscal year), you **ARE REQUIRED** to file and pay taxes electronically for calendar year 2011, beginning with your January return.

To enroll to file and pay electronically, or for more information, go to the Department's Internet site (www.myflorida.com/dor). After you complete your electronic enrollment, we will send you further instructions on electronic filing.

INITIATING ELECTRONIC PAYMENTS: You must initiate electronic payments no later than 5:00 p.m., ET, on the business day prior to the 20th. You must send electronic payments on or before the initiation deadlines. (Check the *Calendar of Due Dates for 2011, Form DR-659.*) Retain the confirmation/trace number or acknowledgment in your records.

SENDING ELECTRONIC RETURNS: Each electronic return must be electronically date stamped (with the submission or transmission date) and accepted on or before the 20th.



Filing TIP:

If you are required to file and pay electronically, you must do so for the entire calendar year. The period used to determine whether you are required to file and pay electronically is Florida's fiscal year (July 1 through June 30). If you paid **\$20,000 or more** in sales and use tax from July 1, 2009 through June 30, 2010, you are required to file and pay taxes electronically for the upcoming calendar year (January 2011 through December 2011).

Telefile

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. If you telefile, **DO NOT MAIL YOUR PAPER RETURN.**

Tax Payments and Record Keeping

Sales and use tax payments must be in U.S. funds only. **Do not send cash** in the mail. Make checks or money orders payable to the **Florida Department of Revenue**. Write your complete sales and use tax certificate number on your check or money order. If you must make a cash payment, hand deliver it to your local service center and obtain a dated receipt.

Keep records that support all transactions in each collection period for at least three years from the date you file your return or the date it is required to be filed, whichever is later.

Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. **Florida's general sales tax rate is 6 percent (6%); however, there is an established "bracket system" for collecting sales tax on any part of each total taxable sale that is less than a whole dollar amount.** Additionally, most counties have a discretionary sales surtax (see page 7). We provide bracket system rates for all total tax rates on our Internet site (www.myflorida.com/dor). Our *Sales Tax Rate Table (DR-2X)* provides various tax rates for most counties that charge a discretionary sales surtax. See "Resources" at the end of these instructions to obtain forms, or download these from our Internet site (www.myflorida.com/dor).

To compute the total Florida tax rate for each county, add the county's discretionary sales surtax rate to the general sales and use tax rate.

$$\begin{array}{r} \text{[General Sales and Use Tax Rate]} \\ + \text{[Any Discretionary Sales Surtax Rate]} \\ \hline = \text{[Total Tax Rate]} \end{array}$$

Calculate the total tax to be collected on the total amount of the sale. The total tax collected must be shown on each invoice. The sales tax and discretionary sales surtax may be shown as one total, or each tax can be shown separately. In many cases, the actual tax you collect is more than a straight percentage of the sales or use tax and surtax. The bracket system helps you determine the tax for each total tax rate in Florida. **You must use the bracket system to calculate the tax due when any part of each total sale is less than a whole dollar amount.**

Example:

A customer purchases a taxable item that sells for \$60.67 (before tax) in a county with no discretionary sales surtax. To calculate the correct amount of Florida sales tax, the seller first multiplies \$60 by 6 percent (general sales tax rate) to determine the sales tax on the whole-dollar portion of the sale ($\$60 \times 6\% = \3.60). Using the bracket system, the seller then determines that the correct amount of sales tax on the amount less than a dollar (\$.67) is \$.05. Therefore, the total sales tax due on this transaction is \$3.65 ($\$3.60 + \$.05$ cents).

If the seller calculated the tax by multiplying \$60.67 by 6 percent (6%) using a standard calculator, the result would be \$3.64 instead of \$3.65. Therefore, the seller would not collect or send in the correct amount of sales tax and would be held responsible for the taxes actually due. A penny difference may not seem significant, but a business with thousands of similar transactions could end up owing a large amount of additional tax, plus penalty and interest.



Filing TIP:

Make certain any electronic registers, computers, or calculators you use to calculate tax are programmed for the appropriate bracket system rate(s).

Note: Learn how to complete your sales and use tax returns online. Please visit our Internet site (www.myflorida.com/dor).

Amended Returns

If you discover that your original return was incorrect, you must complete and send in an amended return.

To amend a return:

- Use your “Taxpayer Copy” of the DR-15EZ return that comes in your coupon book or download a new return from our Internet site.
- Use the return printed with the same collection period as the return that needs to be amended. If using a blank return, complete all required information (including certificate number, business name, collection period, etc.).
- Write “AMENDED” on the return you use (see example).
- Enter the correct information on Lines 1-8 of the amended return.
- Adjust Line 9 to match your additional payment or credit.

The amended return may result in either an overpayment of tax or additional tax due. You must pay any additional tax due with the amended return. If you have overpaid, we will issue you a credit memo after we approve and process your amended return.

Note: If an amended return results in an overpayment and you want a refund instead of a credit, file Form DR-26S, *Application for Refund - Sales and Use Tax*, along with your amended return. For information on how to obtain blank tax forms, see the “Resources” section on page 8.

Instructions for Completing the Return

Lines 1-3

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 certain exempt organizations.

Line 3, Taxable Sales/Purchases

To determine Taxable Sales/Purchases (Line 3), subtract Line 2 from Line 1 and then **add any taxable purchases**. Enter the result on Line 3. Any taxable sales and purchases not subject to discretionary sales surtax, as provided in Rule 12A-15, Florida Administrative Code, must also be reported 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.



Do you sell secondhand goods? If so, you may be required to register as a secondhand dealer using Form DR-1S (*Registration Application for Secondhand Dealers and/or Secondary Metals Recyclers*). If you need to file Form DR-1S, please contact the Department. (See the “Resources” section on page 8.)

How to compute Line 3

Gross Sales	\$1,000.00
Minus exempt sales	- \$100.00
Equals taxable sales	\$900.00
Plus taxable purchases	+\$50.00
Equals Line 3	\$950.00

Lines 4 - 6

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 Department of Revenue (DOR) Credit Memo

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

Lines 7 - 8

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

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” indicated on your return.
- Leave Line 8 blank.

The amount of your payment should agree with the amount due on the return (Line 9), **without a deduction for the collection allowance.** When you check the check box and leave Line 8 blank, we will calculate the proper collection allowance and transfer this amount to the Educational Enhancement Trust Fund. **You must make this choice on EACH original return filed.** See Tax Information Publication #06A01-20 for more information. (Go to www.myflorida.com/dor and search for TIP #06A01-20.)



Filing TIP: If you choose to donate your collection allowance to education, you must do this when timely filing your return and cannot change it for that return once made. If you file your return and/or payment late, you are **NOT** entitled to deduct or donate a collection allowance.

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 total tax due (Line 7), **not to exceed \$30.** If late, no collection allowance is allowed and penalty and interest are required.

Penalty for Late Returns or Payments

The penalty is either:

- A minimum of \$50 if 10 percent (10%) of Line 7 is less than \$50, or
- 10 percent (10%) of the total tax due shown on Line 7.



Remember, the minimum penalty of \$50 will apply even if you are filing a late “zero tax due” return.

Interest – If your payment is late, you owe interest on the total tax due (Line 7). Florida law provides a floating rate of interest for late payment of taxes and fees due, including discretionary sales surtax. The floating rate of interest is calculated based on the formula in section 213.235, Florida Statutes, and is updated on January 1 and July 1 each year. To obtain interest rates, contact the Department (see the “Resources” section on page 8).

To compute interest owed, first calculate the prorated daily interest factor by dividing the interest rate for the filing period by 365 days. 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.



Remember, you can find historical and current interest rates plus examples online (www.myflorida.com/dor).

Interest Calculation Worksheet

Tax Due	Days Late	Daily Interest	Interest Due
X	X	*varies	=

*Daily interest = the current interest rate ÷ 365

If your return or payment is late, include the penalty and interest on Line 8 of your return.

Line 9

Line 9, Amount Due With Return

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



Filing TIP: Enter the amount from Line 9 on the front of your return.

Electronic Payment Check Box

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

The image shows a portion of the DR-15EZ tax form. Line 9, 'Amount Due With Return', is highlighted with a red box. To its right is the 'Discretionary Sales Surtax Information' section, which includes two rows for reporting taxable sales and total discretionary sales surtax collected. A red box highlights this section. Below the form, there is a 'Please do not fold or staple.' instruction.

Discretionary Sales Surtax Information Lines A - B

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%) general state sales tax and send both taxes to the Department.

Based on where the seller is located, we 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 on collections reported and taxes paid by sales and use tax dealers in that county, as well as the specific information they report on Lines A and B on their returns. Therefore, it is very important that you accurately collect, record, and report the discretionary sales surtax on the back of your return.

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 returns 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 returns. 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. If you make any sales or deliveries into any county with a different surtax rate, you cannot file a DR-15EZ return and must file Form DR-15 instead. Please contact the Department immediately.

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.**



Filing TIP: The 2011 discretionary sales surtax rates for all counties are listed on Form DR-15DSS, enclosed with your coupon book. To replace Form DR-15DSS or to obtain these rates, see the "Resources" section on page 8.

When and at What Rate

to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales

If a selling dealer located in any Florida county	with a discretionary surtax	sells & delivers	into the county where the selling dealer is located	surtax is collected at the county rate where the delivery is made
If a selling dealer 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 selling dealer 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 selling dealer		sells & delivers	into a Florida county with a discretionary surtax	surtax is collected at the county rate where the delivery is made*
If an out-of-state selling dealer		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.

