



Instructions for 2011 DR-15 Sales and Use Tax Returns

DR-15N
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.

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

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 2 of instructions.)
2. **Not filing** the return by the due date. Check the due date on each return. (See page 2 of instructions.)
3. **Incorrect information** reported in Columns 1, 3, and 4. (See pages 4-7 of instructions.)
4. **Lines 15(a) through 15(d) NOT completed.** (See pages 10-11 of instructions.)

Learn at Your Own Pace Tutorials are Available Online

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

Verify a Resale or Exemption Certificate Online

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

No Tax Due?

Telefile by calling
800-550-6713

(See page 3 for exclusions.)

Reminders to File and Pay Your Sales and Use Tax

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.

Instructions for Filing Your 2011 DR-15 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 12.

Before You Begin

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 4) 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.

Vendor Software for Filing Paper Returns

You may purchase software to file your sales and use tax electronically. However, you may not use software to create paper copies (alternative or substitute) of the following tax forms:

- DR-15 Sales and Use Tax Return
- DR-15EZ Sales and Use Tax Return
- DR-15CON Consolidated Summary
- DR-7 Consolidated Return

Florida sales and use tax forms (DR-15, DR-15EZ, DR-15CON, and the 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.

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 12.

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 file a consolidated return or 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.



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 pages 10 and 11). 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.



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-15 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 1-21 of the amended return.
- Adjust Line 14 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 12.

Instructions for Completing Front of Return

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.
- Purchases of machines including vending/amusement machines, machine parts, and repairs.
- Sales/untaxed purchases of electric power or energy (7 percent rate plus surtax). See Line 17 instructions.
- Sales/untaxed purchases of dyed diesel fuel for off-road use, including all vessels (6 percent rate plus surtax). See Line 18 instructions.

Filing TIP: Registered Florida motor vehicle dealers may use the method described in TIP #97A01-25, dated December 12, 1997, to report tax on sales of motor vehicles to out-of-state residents. (Go to www.myflorida.com/dor and search for TIP #97A01-25.)

Registration TIP: **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 12.)

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 Line 15(b). See instructions on page 11.



Remember to complete the back of the return for the following types of sales. These amounts should also be included in Line A, Column 3:

- 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 beverages, 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 and example in right 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 7).

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

Example

The gross receipts from an amusement machine(s) in a county with a combined sales and surtax rate of 6.5 percent (6.5%) total \$100.00. Gross receipts divided by the amusement machine divisor for the 6.5 percent (6.5%) rate equals gross sales. Gross receipts minus gross sales equals tax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax collected.

$$\begin{aligned} \$100 \div 1.045 &= \$95.69 \text{ (gross sales)} \\ \$100 - \$95.69 &= \$4.31 \text{ (tax due, including discretionary sales surtax)} \\ \$95.69 \times .005 &= \$4.48 \text{ [discretionary sales surtax portion to be reported on Line 15(d)]} \end{aligned}$$



You must be registered in each county in which you have vending and/or amusement machine(s) located.

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).



Remember, 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 Line 15(a) or Line 15(b) on the back of the return. See instructions on page 11.

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.**



If you paid sales tax to another state at a rate less than 6 percent, enter the full amount of Florida use tax and applicable discretionary sales surtax on Line B, Column 4, and claim a credit for the tax paid to the other state on Line 6. When claiming a credit for sales tax paid to another state, make certain it is legally imposed. When in doubt, contact the tax agency in the state where the tax was paid.

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. Tax is due on the total consideration charged for such use, which may include charges for ad valorem taxes (whether paid to the landlord or directly to the county tax collector's office), common area maintenance, customer (free) parking, or janitorial service.

Rentals, leases, and licenses to use or occupy real property by related "persons" as defined in section (s.) 212.02(12), Florida Statutes (F.S.), are also considered commercial rentals. Examples may include, but are not limited to:

- Parent corporation to subsidiaries.
- Individual/shareholder to a corporation.
- When a landlord/tenant relationship is exhibited and any consideration is exchanged for the right of occupancy.

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.

Certificate Number:		SALES AND USE TAX RETURN			HD/PM Date:	DR-15 R. 01/11
Florida		1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Collected	
A. Sales/Services						
B. Taxable Purchases	Include use tax on Internet / out-of-state untaxed purchases →					
C. Commercial Rentals						
D. Transient Rentals						
E. Food & Beverage Vending						
Transient Rental Rate:	Surtax Rate:	Collection Period:	Check here <input type="checkbox"/> if donating collection allowance to education, and leave Line 11 blank.		5. Total Amount of Tax Collected	
 FLORIDA DEPARTMENT OF REVENUE 5050 W TENNESSEE ST				6. Less Lawful Deductions		
Due: _____ Late After: _____ <input type="checkbox"/> Check here if payment was made electronically.				7. Total Tax Due		
Do not write in the space below.				8. Less Est Tax Pd / DOR Cr Memo		
				9. Plus Est Tax Due Current Month		
				10. Amount Due		
				11. Less Collection Allowance		
				12. Plus Penalty		
				13. Plus Interest		
				14. Amount Due with Return		

Column 3, Taxable Amount

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

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.**



Filing TIP: The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals or transient 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, timeshare resorts, beach houses, vacation houses, apartments, etc.

The short-term rental of vacation homes, beach houses/condominiums, single-family homes, and condominiums in resort areas are subject to sales tax. Other short-term rentals of living accommodations may also be taxable. Many owners of these types of rental units are not aware of this requirement. If you offer living accommodations for rent, you must immediately contact the Department to determine your tax requirements.

Certain provisions apply to trailer camps, mobile home parks except mobile home lots regulated under Chapter 723, F.S., and recreational vehicle parks. See s. 212.03, F.S., for more information.

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.

Certificate Number:		SALES AND USE TAX RETURN			HD/PM Date:	DR-15 R. 01/11
Florida		1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Collected	
A. Sales/Services						
B. Taxable Purchases	Include use tax on Internet / out-of-state untaxed purchases →					
C. Commercial Rentals						
D. Transient Rentals						
E. Food & Beverage Vending						
Transient Rental Rate:	Surtax Rate:	Collection Period:	Check here <input type="checkbox"/> if donating collection allowance to education, and leave Line 11 blank.		5. Total Amount of Tax Collected	
 FLORIDA DEPARTMENT OF REVENUE 5050 W TENNESSEE ST				6. Less Lawful Deductions		
Due: _____ Late After: _____ <input type="checkbox"/> Check here if payment was made electronically.				7. Total Tax Due		
Do not write in the space below.				8. Less Est Tax Pd / DOR Cr Memo		
				9. Plus Est Tax Due Current Month		
				10. Amount Due		
				11. Less Collection Allowance		
				12. Plus Penalty		
				13. Plus Interest		
				14. Amount Due with Return		

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.**



Filing TIP: Some counties have a local-option tourist development tax (primarily on transient rentals) in addition to the state's sales tax and discretionary sales surtax. Contact us or 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 & 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

Example

The gross receipts from a soft drink machine in a county with a combined sales and surtax rate of 6.5 percent (6.5%) total \$100. Gross receipts divided by the food and beverage divisor for the 6.5 percent (6.5%) rate equals gross sales. Gross receipts minus gross sales equals tax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax collected.

$$\$100 \div 1.0686 = \$93.58 \text{ (gross sales)}$$

$$\$100 - \$93.58 = \$6.42 \text{ (tax due, including discretionary sales surtax)}$$

$$\$93.58 \times .005 = \$0.47 \text{ [discretionary sales surtax to be reported on Line 15(d)]}$$

The screenshot shows the Florida Sales and Use Tax Return form. The title is 'SALES AND USE TAX RETURN' with 'DR-15 R. 01/11' in the top right. The form is divided into four columns: 1. Gross Sales, 2. Exempt Sales, 3. Taxable Amount, and 4. Tax Collected. Line E, 'Food & Beverage Vending', is highlighted in blue. Below the columns, there are fields for 'Transient Rental Rate', 'Surtax Rate', and 'Collection Period'. A 'Check here' box is present with the instruction: 'Check here if donating collection allowance to education, and leave Line 11 blank.' The bottom of the form includes the Florida Department of Revenue logo and address: 'FLORIDA DEPARTMENT OF REVENUE, 5050 W TENNESSEE ST'. There is also a 'Due: Late After:' section with a checkbox for 'Check here if payment was made electronically.' and a note 'Do not write in the space below.'

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.**

Lines 5 - 7

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 use tax owed and 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.
- Sales tax DOR credit memos must be reported on Line 8.

This screenshot shows the same Florida Sales and Use Tax Return form as above, but with lines 5, 6, and 7 highlighted in blue. Line 5 is 'Total Amount of Tax Collected', Line 6 is 'Less Lawful Deductions', and Line 7 is 'Total Tax Due'. The 'Check here' box and other form details are also visible.



Filing TIP: The amount on Line 6 cannot be more than the amount on Line 5. If Line 6 exceeds Line 5, adjust the Line 6 amount (to equal Line 5), and claim any remaining balance on Line 6 of your next return.

Line 7, Total Tax Due

Subtract Line 6 from Line 5 and enter the amount on Line 7.

Lines 8 - 9

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, 2009 through June 30, 2010), you must make an estimated sales tax payment every month, **starting with the December 2010 return, due January 1, 2011**. If this is your final return or if you have questions about estimated tax, call Taxpayer Services (see the "Resources" section on page 12).

Line 8, Less Estimated Tax Paid/Department of Revenue (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, adjust the Line 8 amount (to equal Line 7), and claim any remaining 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, if applicable, calculated using one of the three methods described below.

Certificate Number: Florida		SALES AND USE TAX RETURN		HD/PM Date: / /	DR-15 R. 01/11
1. Gross Sales		2. Exempt Sales		3. Taxable Amount	
A. Sales/Services					
B. Taxable Purchases	Include use tax on Internet / out-of-state untaxed purchases →				
C. Commercial Rentals					
D. Transient Rentals					
E. Food & Beverage Vending					
Transient Rental Rate:	Surtax Rate:	Collection Period:	Check here <input type="checkbox"/> if donating collection allowance to education, and leave Line 11 blank.		
				5. Total Amount of Tax Collected	
				6. Less Lawful Deductions	
				7. Total Tax Due	
				8. Less Est Tax Pd / DOR Cr Memo	
				9. Plus Est Tax Due Current Month	
				10. Amount Due	
				11. Less Collection Allowance	
				12. Plus Penalty	
				13. Plus Interest	
				14. Amount Due with Return	

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST

Due: Late After: Check here if payment was made electronically.

Do not write in the space below.

Three Methods for Computing Estimated Tax

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.** Compute your 2011 estimated tax liability by one of the following methods:



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. You are required to make estimated payments for each period, January through December. You must make your first estimated payment on your December return that is due January 1. You are **NOT** required to use only one method and may choose to use any one of these methods throughout the year.

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 2010 return, calculate your average sales tax liability for the 2010 calendar year. To calculate your average, complete the following steps:

- Step 1.** Review all of your 2010 sales tax returns (including December return).
- Step 2.** Add together the amounts from Line 7 (minus discretionary sales surtax) for all 2010 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 2010 average sales tax liability.
- Step 4.** Multiply your 2010 average sales tax liability by 60 percent (60%).
- Step 5.** Enter the amount determined in Step 4 on Line 9 of your December 2010 return and all returns for 2011 through November. When using this method, you will need to recompute the estimated tax due prior to filing your December 2011 return.

Method 2

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

Example: When completing your December 2010 return, multiply the amount on Line 7 of your January 2010 return (less 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 2010 return, your estimated tax liability is 60 percent (60%) of what you will collect (minus discretionary sales surtax) for the January 2011 return. Enter that amount on Line 9.

Lines 10 - 11

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 Taxpayer Services. (See the “Resources” section on page 12.)

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” indicated on your return.
- Leave Line 11 blank.

The amount of your payment should agree with the amount due on the return (Line 14), **without a deduction for the collection allowance.** When you check the check box and leave Line 11 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.)

Due: Printed on return
Late After:

File on Time



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 11. 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.

Lines 12 - 13

Line 12, Plus Penalty

Penalty for Late Returns or Payments

The penalty is either:

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



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

Penalty for Underpayment of Estimated Tax – If you underpaid your last month’s estimated tax on Line 9, you owe a “**specific**” penalty of 10 percent on the underpaid amount. We will send you a *Notice of Additional Tax Due*.

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 page 12).

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.

Interest Calculation Worksheet

Tax Due	Days Late	Daily Interest	Interest Due
X	X	*varies	=
*Daily interest = the current interest rate ÷ 365			



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

If your return or payment is late, include the penalty on Line 12 and the interest on Line 13 of your return.

Line 14

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 Payment Check Box

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

Instructions for Completing Back of Return

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

Discretionary Sales Surtax (Lines 15(a) through 15(d))			
15(a).	Exempt Amount of Items Over \$5,000 (included in Column 3)	.....	15(a).
15(b).	Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	.....	15(b).
15(c).	Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)	.....	15(c).
15(d).	Total Amount of Discretionary Sales Surtax Collected (included in Column 4)	.....	15(d).
16.	Total Enterprise Zone Jobs Credits (included in Line 6)	.....	16.
17.	Taxable Sales/Untaxed Purchases of Electric Power or Energy — 7% Rate (included in Line A)	.....	17.
18.	Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel — 6% Rate (included in Line A)	.....	18.
19.	Taxable Sales from Amusement Machines (included in Line A)	.....	19.
20.	Rural and/or Urban High Crime Area Job Tax Credits	.....	20.
21.	Other Authorized Credits	.....	21.

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 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 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. Use the chart on page 11 to help you determine when and at what rate to collect discretionary sales surtax.



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 12.

For motor vehicle and mobile home sales, use the surtax rate of the county identified as the residence address of the purchaser on the registration or title document for the motor vehicle or mobile home. 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 discretionary sales surtax you collected to the county tax collector's office.



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 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

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. Do NOT include exempt sales reported in Column 2.

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 subject to discretionary sales surtax. Do not include amounts shown on Line 15(a). Do NOT include exempt sales reported in Column 2.



You must complete Line 15(a), 15(b), 15(c), or 15(d), or you may receive a notice of additional tax due.

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 and include this tax amount on Line 15(d) and in Column 4.

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) and include the surtax in Column 4. **Do not include state sales tax in this amount.**

Line 16

Line 16, Total 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.

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 850-717-6637.

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.**

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 _____
Telephone Number _____ Telephone Number _____

Discretionary Sales Surtax (Lines 15(a) through 15(d))

15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)	15(a).
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	15(b).
15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)	15(c).
15(d). Total Amount of Discretionary Sales Surtax Collected (included in Column 4)	15(d).
16. Total Enterprise Zone Jobs Credits (included in Line 6)	16.
17. Taxable Sales/Untaxed Purchases of Electric Power or Energy -- 7% Rate (included in Line A)	17.
18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel -- 6% Rate (included in Line A)	18.
19. Taxable Sales from Amusement Machines (included in Line A)	19.
20. Rural and/or Urban High Crime Area Job Tax Credits	20.
21. Other Authorized Credits	21.

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%) state 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 tax rate would be 6 percent (6%) **plus the applicable discretionary sales surtax rate.**

Line 19, Taxable Sales from Amusement Machines

Enter the amount of taxable sales from amusement machines.

Note: Amusement machine operators must be registered in each county where amusement machines are located and must have an amusement machine certificate for all machines at each location.

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

Enter only credits specifically authorized by the Department on this line. Follow the instructions you received.

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 _____
 Telephone Number _____ Telephone Number _____

Discretionary Sales Surtax (Lines 15(a) through 15(d))

15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)	15(a).
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	15(b).
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19. Taxable Sales from Amusement Machines (included in Line A)	19.
20. Rural and/or Urban High Crime Area Job Tax Credits	20.
21. Other Authorized Credits	21.

Signature(s)

Sign and date your DR-15 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 spaces provided. The person who signs the return declares, under penalties of perjury, that the facts stated in it are true. Please provide telephone number(s) in the space(s) provided under the signature line(s).

Resources



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
 Tallahassee FL 32399-0112



To order coupon books:

- Call Taxpayer Services as listed above *or*
- Call the service center nearest you.

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A New Registration is Required if you:

- Move your business location from one county to another.
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