



Florida Department of Revenue
Tax Information Publication

TIP

No: 06A01-20

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November 15,
2006

A new law requires sales and use tax dealers to file and pay tax electronically to receive a collection allowance (Chapter 2012-145, Laws of Florida, Amended Section 212.12, Florida Statutes). See TIP 12A01-03, issued April 30, 2012, for more information.

***You May Now Elect to Donate Your Collection Allowance to the
“Educational Enhancement Trust Fund for Classroom Technology”***

Sales and use tax dealers who are entitled to a collection allowance may now elect to **donate** their collection allowance to the Educational Enhancement Trust Fund. The revenues deposited into this trust fund will go to the school districts that have adopted resolutions stating that these funds will be used to ensure that:

- Up-to-date technology is purchased for the classrooms in those districts; and
- The teachers are trained in the use of this technology.

The election only applies when the dealer making the election files a timely sales and use tax return. If a dealer making the election files a delinquent return, underpays the tax, or files an incomplete return, the amount transferred into the Educational Enhancement Trust Fund will be the amount remaining after resolution of any tax, interest, or penalty due.

Currently, sales and use tax filers are entitled to a collection allowance of 2.5 percent of the first \$1,200 of tax due (a maximum of \$30) as compensation for keeping prescribed records, filing timely returns, conducting proper accounting, and remitting taxes timely.

To implement this election, the Department has modified the sales and use tax return forms (DR-15 and DR-15EZ) to include a **“check box option”** on each return beginning with the January 2007 return. This election will also be available for electronic filers. A taxpayer who checks this box will be directing the Department to deposit the dealer’s collection allowance allowed for that return (a maximum of \$30) into the Educational Enhancement Trust Fund. Taxpayers who wish to donate their collection allowance to education **must make this election on EACH original return filed. Once a return has been filed with the election to donate the collection allowance, the election CANNOT be rescinded for that return.**

A taxpayer who makes the election and checks the check box on the return **SHOULD NOT** enter the collection allowance amount on the collection allowance line (DR-15, Line 11, and DR-15EZ, Line 8) of the return. When the taxpayer checks the check box and leaves Line 8 (DR-15EZ) or Line 11 (DR-15) blank, the Department will calculate the proper collection allowance and transfer this amount to the Educational Enhancement Trust Fund. **The amount of the taxpayer’s payment should agree with the amount due on the return,** without a deduction for the collection allowance. See examples on the back of this TIP.

For taxpayers who file consolidated sales and use tax returns (electronically or paper), the **“check box option”** for making the election will be on the DR-15CON. This provides the consolidated filer with the ability to make the election at the consolidated level, rather than making individual elections for each location on the Form(s) DR-7. If the election box is checked on the DR-15CON, the dealer’s **total** collection allowance allowed for the consolidated return will be transferred into the Educational Enhancement Trust Fund which will be distributed to school districts that have adopted such resolutions. Therefore, there will NOT be a **“check box option”** on the Form(s) DR-7. Consolidated dealers who make the election and check the election box on the DR-15CON **SHOULD NOT** enter the collection allowance amount on Line 11 of the Forms DR-7 or on Line 11 of the DR-15CON. The amount of the dealer’s payment should agree with the amount due on the DR-15CON, without deduction for the collection allowance.

Taxpayers who are located out-of-state or whose business is located in a county where the school district has **not** adopted the required resolution may still elect to donate their collection allowance to education. In this case, the donated collection allowance funds will be equally distributed to school districts that have adopted such resolutions.

References: Ch. 2006-52, L.O.F., s. 212.12 (1)(c)1., F.S.

Certificate Number: _____

Florida SALES AND USE TAX RETURN HD/PM Date: / / DR-15 R. 01/07

	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				
			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	

Check here if donating collection allowance to education, and leave Line 11 blank.

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

DR-15:

- Check box.
- Leave Line 11 blank.
- Amount of payment should agree with the amount due on Line 14.

DR-15EZ:

- Check box.
- Leave Line 8 blank.
- Amount of payment should agree with the amount due on Line 9.

1. Gross Sales (Do not include tax) [DOLLARS] [CENTS]

2. Exempt Sales (Include these in Gross Sales, Line 1)

3. Taxable Sales/Purchases (Include Internet/Out-of-State Purchases)

4. Total Tax Collected (Include Discretionary Surtax from Line B)

5. Less Lawful Deductions

6. Less DOR Credit Memo

7. Total Tax Due

8. Less (-) Collection Allowance; or if Late, Plus (+) Penalty and Interest

9. Amount Due With Return (Enter this amount on front)

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

Signature of Taxpayer _____ Date _____

Signature of Preparer _____ Date _____

Discretionary Sales Surtax Information

A. Taxable Sales and Purchases NOT Subject to DISCRETIONARY SALES SURTAX [DOLLARS] [CENTS]

B. Total Discretionary Sales Surtax Collected [DOLLARS] [CENTS]

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

Please do not fold or staple.

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor. Or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 or 850-488-6800.

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

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.