



Sales and Use Tax Return

DR-15
R. 01/25
Rule 12A-1.097, F.A.C.
Effective 02/25
Page 1 of 2

You may file and pay tax online or you may complete this return and pay tax by check or money order and mail to:

Florida Department of Revenue
5050 W Tennessee Street
Tallahassee, FL 32399-0120

Please read the *Instructions for DR-15 Sales and Use Tax Returns* (Form DR-15N), incorporated by reference in Rule 12A-1.097, F.A.C., before you complete this return. Instructions are posted at floridarevenue.com/forms.

Certificate Number:		Sales and Use Tax Return		HD/PM Date: / /		DR-15 R. 01/25	
Florida		1. Gross Sales	2. Exempt Sales	3. Taxable Amount		4. Tax Due	
A. Sales/Services/Electricity		.	.	.	.	.	.
B. Taxable Purchases		Include use tax on Internet / out-of-state untaxed purchases →		.	.	.	.
C. Commercial Rentals		.	.	.	.	.	.
D. Transient Rentals		.	.	.	.	.	.
E. Food & Beverage Vending		.	.	.	.	.	.
Surtax Rate:		Reporting Period		5. Total Amount of Tax Due	.	.	.
				6. Less Lawful Deductions	.	.	.
				7. Net Tax Due	.	.	.
				8. Less Est Tax Pd / DOR Cr Memo	.	.	.
				9. Plus Est Tax Due Current Month	.	.	.
				10. Amount Due	.	.	.
				11. Less Collection Allowance	.	E-file/E-pay Only	
				12. Plus Penalty	.	.	.
				13. Plus Interest	.	.	.
				14. Amount Due with Return	.	.	.

Name
Address
City/St
ZIP

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120

Due:
Late After:

9100 0 20269999 0001003031 2 4999999999 0000 5

Certificate Number:		Sales and Use Tax Return		HD/PM Date: / /		DR-15 R. 01/25	
Florida		1. Gross Sales	2. Exempt Sales	3. Taxable Amount		4. Tax Due	
A. Sales/Services/Electricity		.	.	.	.	.	.
B. Taxable Purchases		Include use tax on Internet / out-of-state untaxed purchases →		.	.	.	.
C. Commercial Rentals		.	.	.	.	.	.
D. Transient Rentals		.	.	.	.	.	.
E. Food & Beverage Vending		.	.	.	.	.	.
Surtax Rate:		Reporting Period		5. Total Amount of Tax Due	.	.	.
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				14. Amount Due with Return	.	.	.

Name
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City/St
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FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120

Due:
Late After:

9100 0 20269999 0001003031 2 4999999999 0000 5

File and Pay Online to Receive a Collection Allowance. When you electronically file your tax return and pay timely, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of tax due, not to exceed \$30. To pay timely, you must initiate payment and receive a confirmation number, no later than 5:00 p.m. ET on the business day prior to the 20th. More information on filing and paying electronically, including a *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659), is available at floridarevenue.com.

Due Dates. Returns and payments are **due on the 1st and late after the 20th day of the month** following each reporting period. **A return must be filed for each reporting period, even if no tax is due.** If the 20th falls on a Saturday, Sunday, or a state or federal holiday, returns are timely if postmarked or hand delivered on the first business day following the 20th.

Penalty. If you file your return or pay tax late, a late penalty of 10% of the amount of tax owed, but not less than \$50, may be charged. The \$50 minimum penalty applies even if no tax is due. A floating rate of interest also applies to late payments and underpayments of tax.

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

_____ 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 Due (included in Column 4).....	15(d).	_____
16. Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credits (included in Line 6).....	16.	_____
17. Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)	17.	_____
18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A).....	18.	_____
19. Taxable Sales from Amusement Machines (included in Line A)	19.	_____
20. Rural or Urban High Crime Area Job Tax Credits	20.	_____
21. Other Authorized Credits.....	21.	_____

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

_____ 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 Due (included in Column 4).....	15(d).	_____
16. Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credits (included in Line 6).....	16.	_____
17. Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)	17.	_____
18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A).....	18.	_____
19. Taxable Sales from Amusement Machines (included in Line A)	19.	_____
20. Rural or Urban High Crime Area Job Tax Credits	20.	_____
21. Other Authorized Credits.....	21.	_____