



# 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](http://floridarevenue.com/forms).

Certificate Number: **Florida** Sales and Use Tax Return HD/PM Date: / / DR-15 R. 01/25

	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	.
			<del>11. Less Collection Allowance</del>	<b>E-file/E-pay Only</b>
			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 20259999 0001003031 5 4999999999 0000 5

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	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
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**FLORIDA DEPARTMENT OF REVENUE  
 5050 W TENNESSEE ST  
 TALLAHASSEE FL 32399-0120**

Due: Late After: 9100 0 20259999 0001003031 5 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](http://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)**

<b>15(a).</b> Exempt Amount of Items Over \$5,000 (included in Column 3) .....	<b>15(a).</b> _____
<b>15(b).</b> Other Taxable Amounts <b>NOT</b> Subject to Surtax (included in Column 3).....	<b>15(b).</b> _____
<b>15(c).</b> Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3).....	<b>15(c).</b> _____
<b>15(d).</b> <b>Total Amount of Discretionary Sales Surtax Due</b> (included in Column 4).....	<b>15(d).</b> _____
<b>16.</b> <b>Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credits</b> (included in Line 6).....	<b>16.</b> _____
<b>17.</b> Taxable Sales/Untaxed Purchases or Uses of <b>Electricity</b> (included in Line A) .....	<b>17.</b> _____
<b>18.</b> Taxable Sales/Untaxed Purchases of <b>Dyed Diesel Fuel</b> (included in Line A).....	<b>18.</b> _____
<b>19.</b> Taxable Sales from <b>Amusement Machines</b> (included in Line A) .....	<b>19.</b> _____
<b>20.</b> Rural or Urban High Crime Area Job Tax Credits .....	<b>20.</b> _____
<b>21.</b> Other Authorized Credits.....	<b>21.</b> _____

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

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Signature of Taxpayer    Date    Signature of Preparer    Date

( \_\_\_\_\_ ) Telephone Number    ( \_\_\_\_\_ ) Telephone Number



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