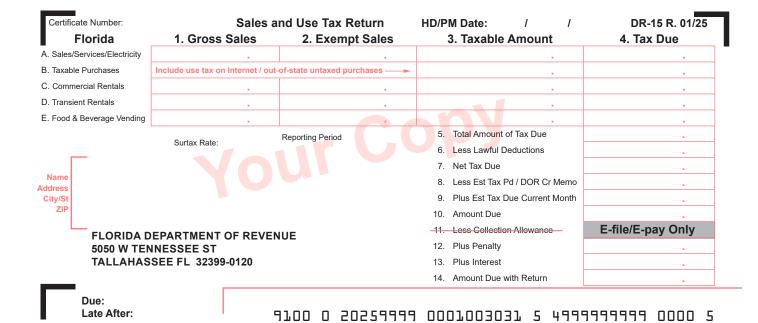


## Sales and Use Tax Return

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 1 1 Florida 1. Gross Sales 3. Taxable Amount 4. Tax Due 2. Exempt Sales 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 Total Amount of Tax Due 5. Reporting Period Surtax Rate: 6. Less Lawful Deductions 7 Net Tax Due Nam 8 Less Est Tax Pd / DOR Cr Memo Address City/S Plus Est Tax Due Current Month 9. ZIF 10. Amount Due Less Collection Allowance E-file/E-pay Only FLORIDA DEPARTMENT OF REVENUE 11 **5050 W TENNESSEE ST** 12. Plus Penalty TALLAHASSEE FL 32399-0120 13 Plus Interest 14. Amount Due with Return

**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	· 7		
Signature of Taxpayer	Date	Signature of Preparer	Date
( )	(	)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)		
17.	Taxable Sales/Untaxed Purchases or Uses of <b>Electricity</b> (included in Line A)		
18.	Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A)		
19.	Taxable Sales from Amusement Machines (included in Line A)		
20.	Rural or Urban High Crime Area Job Tax Credits		
21.	Other Authorized Credits		

Under penalties o	f perjury, I declare that I have r	ead 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)		
17.	Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)		
18.	Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A)		
19.	Taxable Sales from Amusement Machines (included in Line A)		
20.	Rural or Urban High Crime Area Job Tax Credits		
21.	Other Authorized Credits		