

**AGENDA**  
**FLORIDA DEPARTMENT OF REVENUE**

Meeting Material Available on the web at:  
<http://floridarevenue.com/opengovt/Pages/meetings.aspx>

**MEMBERS**

Governor Ron DeSantis  
Attorney General Ashley Moody  
Chief Financial Officer Jimmy Patronis  
Commissioner Wilton Simpson

**June 12, 2024**

**Contacts: Alec Yarger, Director**  
**Office of Legislative and Cabinet Services**  
**(850) 617-8324**

**Jamie Peate, Legislation Specialist**  
**Office of Legislative and Cabinet Services**  
**(850) 617-8324**

**9:00 A.M**  
**R.A. Gray Building**  
**Tallahassee, Florida**

<b>ITEM</b>	<b>SUBJECT</b>	<b>RECOMMENDATION</b>
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|----|--|--|
| 1. | Respectfully request approval of and authority to publish a Notice of Proposed Rule in the Florida Administrative Register, for rules relating to General Tax Administration; and further request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, if the substance of the proposed rules remain unchanged upon reaching the date applicable for final adoption. |  |
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**(ATTACHMENT 1)**

**RECOMMEND APPROVAL**

# **ATTACHMENT 1**



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

June 12, 2024

**MEMORANDUM**

**TO:** The Honorable Ron DeSantis, Governor  
Attention: Cody Farrill, Deputy Chief of Staff

The Honorable Jimmy Patronis, Chief Financial Officer  
Attention: Robert Tornillo, Director, Cabinet Affairs

The Honorable Ashley Moody, Attorney General  
Attention: Erin Sumpter, Director of Cabinet Affairs

The Honorable Wilton Simpson, Commissioner of Agriculture  
Attention: India Steinbaugh, Cabinet Affairs Director

**THRU:** Jim Zingale, Executive Director

**FROM:** Alec Yarger, Director, Legislative and Cabinet Services

**SUBJECT:** Requesting Approval to File Notice of Proposed Rule and Hold Public Hearing; and Requesting Approval of Filing and Certifying Proposed Rules for Final Adoption if the Rules Remain Unchanged

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**Statement of Sections 120.54(3)(b) and 120.541, F.S., Impact:**

No impact. The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within one year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within five years.

**What is the Department requesting?**

Section 120.54(3)(a), F.S., requires the Department to obtain Governor and Cabinet approval to hold public hearings for the proposed rules. The Department therefore requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register* for the following proposed rules:

**Chapter 12A-1 Sales and Use Tax**

- 12A-1.070, F.A.C., Leases and Licenses of Real Property; Storage of Boats and Aircraft
- 12A-1.097, F.A.C., Public Use Forms

The Department further requests final adoption of these rules and approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed

rules, including materials incorporated by reference, remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.

***Why are the proposed rules necessary?***

Chapter 2021-2, L.O.F., provides that the state sales tax rate on the rental, lease, or license to use real property (commercial rentals) will decrease to 2.0% upon the Unemployment Compensation Trust Fund balance exceeding \$4,071,519,600. The trust fund exceeded the required balance on March 31, 2024, and effective June 1, 2024, the state sales tax rate on commercial rentals is 2.0%. The proposed amendments to Rules 12A-1.070 and 12A-1.097, F.A.C., are necessary to reflect this sales tax rate change.

***What do the proposed rules do?***

***12A-1.070, F.A.C., Leases and Licenses of Real Property; Storage of Boats and Aircraft***

The proposed amendments to this rule reflect the decrease in state sales tax rate on commercial rentals from 4.5% to 2.0% and provide grammatical changes to simplify the rule.

***12A-1.097, F.A.C., Public Use Forms***

The proposed amendments to this rule update three forms to reflect the decrease in the state sales tax rate on commercial rentals from 4.5% to 2.0%.

***Were comments received from external parties?***

A rule development workshop was scheduled to be held on May 2, 2023, if requested in writing. No requests were received, and no workshop was held. No written comments were received by the Department.

For each rule, attached are copies of:

- The summary of the proposed rules, which includes:
  - Facts and Circumstances Justifying the Proposed Rules
  - Federal Comparison Statements
  - Summary of the Rule Development Workshop
- Proposed rule text
- Incorporated materials

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE  
SALES AND USE TAX  
AMENDING RULES 12A-1.070 AND 12A-1.097

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12A-1.070, F.A.C., reflect the decrease in the state sales tax rate from 4.5% to 2.0% on the rental, lease, or license to use, occupy, or enter upon any real property (commercial rental) and simplify the examples for computing the tax due. The proposed amendment to Rule 12A-1.097, F.A.C., updates forms DR-7N, DR-15EZ, and DR-7N to reflect the decrease in the state sales tax rate on commercial rental.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12A-1.070, F.A.C., are necessary to incorporate the decrease in the state tax rate on the rental, lease, or license to use real property, as provided in ss. 13 and 14, Ch. 2021-2, L.O.F. The proposed amendments to Rule 12A-1.097, F.A.C., are necessary to update forms DR-15N, DR-15EZ, and DR-7N to reflect the decrease in the state sales tax rate on commercial rental.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

May 2, 2024

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on April 18, 2024 (Vol. 50, No. 77, p. 1399), to advise the public of the proposed changes to Rules 12A-1.070 and 12A-1.097, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on May 2, 2024. No

written timely request for a workshop was received by the Department, and no workshop was held. No written comments were received by the Department.

## NOTICE OF PROPOSED RULE

### DEPARTMENT OF REVENUE

#### Sales and Use Tax

RULE NO.:      RULE TITLE:

12A-1.070      Leases and Licenses of Real Property; Storage of Boats and Aircraft

12A-1.097      Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.070, F.A.C., is to reflect the decrease of the state sales tax rate from 4.5% to 2.0%, effective June 1, 2024, on the rental, lease, or license to use, occupy, or enter upon any real property (commercial rental), as provided in ss. 13 and 14, Ch. 2021-2, L.O.F., and to provide grammatical changes to simplify the rule. The purpose of the proposed amendments to Rule 12A-1.097, F.A.C., is to incorporate, by reference, updates to forms DR-15N, DR-15EZN, and DR-7N to reflect the decrease in the state sales tax rate on commercial rental.

SUMMARY: The proposed amendments to Rule 12A-1.070, F.A.C., reflect the decrease in the state sales tax rate from 4.5% to 2.0% on the rental, lease, or license to use, occupy, or enter upon any real property (commercial rental) and simplify the examples for computing the tax due. The proposed amendment to Rule 12A-1.097, F.A.C., updates forms DR-7N, DR-15EZN, and DR-7N to reflect the decrease in the state sales tax rate on commercial rental.

#### SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

##### RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 1002.40(16) FS.

LAW IMPLEMENTED: 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2), 1002.40(13) FS., ss. 13 and 14, Ch. 2021-2, L.O.F.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email [RuleComments@floridarevenue.com](mailto:RuleComments@floridarevenue.com).

THE FULL TEXT OF THE PROPOSED RULE IS:

**12A-1.070 Leases and Licenses of Real Property; Storage of Boats and Aircraft.**

(1) through (3) No change.

(4)(a) through (d) No change.

(e) Utility charges paid by a tenant to the lessor for the privilege or right to use or occupy real property are



taxable, unless the lessor has paid the sales tax to the utility company on such utilities consumed by the tenant, and the utilities billed by the lessor to the tenant are separately stated on the lessor's invoice to the tenant at the same or lower price as that billed by the utility company to the lessor.

1. Example: Landlord owns a building with 5 offices and common areas. All offices are the same size. Landlord uses one office and leases the other four. The lease agreement provides that the utility charges are "additional rent" and failure to pay such utility charges when required will cause the lease to terminate. All offices use approximately the same amount of utilities. Utility services are sold by City Utilities to Landlord. Landlord's total utility bill is \$1,900. Of that total, \$150 was non-taxable water, garbage, and sewage charges.

Landlord charges each tenant \$2,000 rent and one-fifth ~~1/5~~ of Landlord's total utility bill with no mark-up. Tenant owes tax on the rent and on his portion of the utility charges not taxed to Landlord. Therefore, the invoice to the tenant for ~~a the~~ month the state tax rate imposed in Section 212.031, F.S., is 2% reads should read:

Rent	\$2,000.00
Tenant's one-fifth share of charges not taxed to Landlord (\$150 * 20%)	30.00
Total subject to sales tax	\$2,030.00
Florida ( <del>2.0%</del> 4.5%) sales tax	<u>40.60</u> <del>91.35</del>
Reimbursement for one-fifth share of utilities on which tax was paid by Landlord (\$1,900 - \$150 * 20%)	350.00
Total Amount Due	<u>\$2,420.60</u> <del>\$2,471.35</del>

2. Example: Same facts as above, except Landlord marks up Tenants' share of the total of City Utilities' service bill by 10 percent. ~~Thus~~ Each tenant's one-fifth share of utilities would be \$418.00, instead of \$380.00. Again, if Landlord separately states the utility charges on the tenant's invoice, Landlord would ~~should~~ compute the tax as follows:

Rent	\$2,000.00
Tenant's one-fifth share of utilities not taxed (total utilities \$418.00, less utilities on which Landlord paid tax, \$350.00)	68.00
Total subject to tax	\$2,068.00
Florida ( <del>2.0%</del> 4.5%) sales tax	<u>41.36</u> <del>93.06</del>

Reimbursement for one-fifth share of utilities on which tax was paid by Landlord	350.00
Total Amount Due	<u>\$2,459.36</u> <del>\$2,511.06</del>

(f) through (g) No change.

(5) through (7) No change.

(8) When a tenant (lessee) or other person occupying, using, or entitled to use any real property (licensee) sublets or assigns some portion of the leased or licensed property, the tenant ~~he~~ may take credit on a pro rata basis for the tax ~~that he~~ paid to the ~~his~~ landlord or other such person on the space that is subleased or assigned ~~he subleases or assigns~~. Proration must ~~shall~~ be computed on square footage or some other basis acceptable to the Executive Director or the Executive Director's designee in the responsible program. For example, Tenant leases 200 square feet of floor space for \$400.00 and pays Landlord \$8.00 ~~\$18.00~~ rental tax for a month when the state tax rate imposed in Section 212.031, F.S., is 2%. Tenant subleases 100 square feet, ~~or~~ one half, of the space, to Subtenant for \$300.00 and collects \$6.00 ~~\$13.50~~ tax which is remitted ~~he remits~~ to the Department ~~State~~, less a credit of \$4.00 ~~\$9.00~~ for tax ~~that he~~ paid to the ~~his~~ landlord on the space ~~that he~~ subleased to Subtenant. (One half of \$400.00 is \$200.00 and 2.0 ~~4.5~~ percent of this amount is \$4.00 ~~\$9.00~~.)

(9) through (23) No change.

*Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.03(6), 212.031 FS., ss. 13, 14, Ch. 2021-2, L.O.F. History—New 10-7-68, Amended 2-8-69, 10-7-69, 6-16-72, 9-26-77, 10-18-78, 12-31-81, 7-20-82, Formerly 12A-1.70, Amended 1-2-89, 3-27-95, 7-17-95, 1-17-18, 1-8-19, 12-12-19, 6-14-22, 12-1-23,\_\_\_\_\_.*

#### **12A-1.097 Public Use Forms.**

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) through (b) No change.

Form Number	Title	Effective Date
(2) through (3)	No change.	
(4)(a)	No change.	

(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 16257">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 16257</a> )	XX/XX 01/24
(c) No change.		
(5)(a) No change.		
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 16259">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 16259</a> )	XX/XX 01/24
(c) through (d) No change.		
(e) DR-15EZ	Instructions for DR-15EZ Sales and Use Tax Returns ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 16258">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 16258</a> )	XX/XX 01/24
(f) No change.		
(6) through (22) No change.		

*Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 1002.40(16) FS. Law Implemented 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2), 1002.40(13) FS., ss. 13, 14, Ch. 2021-2, L.O.F. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, 1-1-23, 1-1-24, 2-11-24,\_\_\_\_\_.*

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: April 18, 2024



# Instructions for Consolidated Sales and Use Tax Return

R. 06/24

DR-7N

R. 01/24

Rule 12A-1.097, F.A.C.

Effective 01/24

Page 1 of 7

Tax rate for commercial rental change on page 3

## Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department. You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount).

To notify us in writing, mail a letter to:  
Account Management - MS 1-5730  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee, FL 32399-0160

Be sure to include your business partner number, your consolidated sales tax filing number, and the certificate number for each location in any written correspondence sent to the Department.

If you have previously submitted a *Florida Business Tax Application* (Form DR-1) and you have an active *Certificate of Registration* or reemployment tax account issued by the Department, you can use the online or paper *Application for Registered Businesses to Add a New Florida Location* (Form DR-1A) to:

- register additional business locations or rental properties in Florida, or
- reregister a business location that has moved to a different county;

However, you must submit, either online or paper, a new *Florida Business Tax Application* (Form DR-1) if you:

- change your legal entity; or
- change the ownership of your business.

## Due Dates, Electronic Filing and Payment, and Other Filing Information

**Electronic Filing and Payment:** Consolidated sales and use tax returns and tax payments must be filed and paid electronically. You can file and pay sales and use tax by using the Department's website or you may purchase software from a software vendor.

**Due Dates:** Tax returns and payments are due on the 1<sup>st</sup> and late after the 20<sup>th</sup> day of the month following each reporting period. If the 20<sup>th</sup> falls on a Saturday, Sunday, or a state or federal holiday, your tax return must be received electronically on the first business day following the 20<sup>th</sup>.

**Due Dates for Electronic Payments:** To avoid penalty and interest, you must **initiate your electronic payment and receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th**. Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit [floridarevenue.com/forms](http://floridarevenue.com/forms), select the eServices section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

**Vendor software:** You may purchase software from a software vendor to file and pay sales and use tax electronically. While you may use purchased software to file your sales and use tax electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department.

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 your personalized return.

**Amended Returns:** If you discover that your original return was incorrect, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays, for assistance amending your returns.

**Keep records that support all transactions for at least three years** from the date you file your return or the date it is required to be filed, whichever is later.

## Florida Annual Resale Certificate

Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. You may provide your Florida Annual Resale Certificate or certificate number for either the consolidated number (80-code number) or for an active location reported under the consolidated number. If you purchase or rent property or services that will be used in your business, your Florida Annual Resale Certificate should **not** be used.

As a dealer, you have an obligation to collect the applicable amount of sales and use tax and discretionary sales surtax when you resell or re-rent the property or service at retail. If you need help determining what you may buy or rent tax exempt for resale, the *Florida Annual Resale Certificate for Sales Tax* brochure (Form GT-800060) is available at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Sales and Use Tax section..

Sellers who make tax-exempt sales or rentals for purposes of resale or re-rental must document the exemption using any one of these methods:

- Obtain a paper or electronic copy of your customer's current Florida Annual Resale Certificate.
- For each tax-exempt sale, use your customer's Florida sales tax certificate number to obtain a transaction authorization number.
- For each tax-exempt customer, use your customer's Florida sales tax certificate number to obtain a vendor authorization number.

Sellers may verify a Florida Annual Resale Certificate number and obtain an authorization number:

- Online: Visit [floridarevenue.com/taxes/certificates](http://floridarevenue.com/taxes/certificates)
- Phone: **877-357-3725**
- Mobile app: Available for iPhone, iPad, Android devices, and Windows phones.

## Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida's general state sales tax rate is 6%. Additionally, most counties also have a local option discretionary sales surtax. Surtax rates are published in the *Discretionary*

## Instructions for Consolidated Sales and Use Tax Return continued

*Sales Surtax Information* form (DR-15DSS) each year and available online at [floridarevenue.com/forms](http://floridarevenue.com/forms) under the Discretionary Sales Surtax and Tourist Development Tax Rates section.

**[State Sales and Use Tax Rate] + [Surtax Rate] = [Total Tax Rate]**

Dealers must calculate the total tax due on each sale. The tax must be shown separately on each invoice and may be calculated on either the combined taxable amount or the individual taxable amounts on an invoice.

Dealers must calculate the total tax due by multiplying the taxable sale by the total tax rate to determine the amount of tax due.

**[Sale Amount] x [Total Tax Rate] = [Tax Due on Sale]**

The tax computation must be carried to the third decimal place and rounded up to the next whole cent when the third decimal place is greater than 4.

**Example:** A customer purchases one taxable item and takes delivery in a county that does not impose a discretionary sales surtax. The dealer's taxable selling price for the item is \$50.45. To calculate the tax due, multiply the taxable selling price by the tax rate of 6% and carry to the third decimal place.

$$\$50.45 \times 6\% \text{ (or .06)} = \$3.027$$

Since the third decimal place is greater than 4, the tax due must be rounded up to the next whole cent. The total tax due on the sale is \$3.03.

### Line-by-Line Instructions

The electronic consolidated sales and use tax return contains one *Consolidated Summary Sales and Use Tax Return* (Form DR-15CON) and a *Consolidated Sales and Use Tax Return* (Form DR-7) for each business location reported under the consolidated sales tax filing number. First, complete the return (Form DR-7) for each business location. When you have completed all the business location returns, the amounts reported will be automatically totaled and transferred to the appropriate lines and columns on the consolidated summary (Form DR-15CON).

If your consolidated sales and use tax return is missing a *Consolidated Sales and Use Tax Return* (Form DR-7) for one or more of your business locations, call Taxpayer Services for assistance at 850-488-6800, Monday through Friday, excluding holidays. The additional locations must be registered with the Department and must have the same federal employer identification number as your consolidated sales tax filing number.

### Line A. Sales/Services/Electricity

Line A is used to report the total of all wholesale and retail sales transactions and certain untaxed purchases or uses as follows:

- 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 reported on Line E). The amount of taxable sales from amusement machines is also separately reported on Line 19.
- Sales of services including nonresidential interior pest control, nonresidential interior janitorial and cleaning services, residential and nonresidential burglar and other protection services, and detective services.
- Sales and untaxed purchases or uses of electricity taxed at the rate of 6.95% (2.6% imposed under Chapter 203, Florida

Statutes [F.S.], and 4.35% imposed under Chapter 212, F.S.), plus surtax. You must also report this amount on Line 17.

- Sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment taxed at the rate of 6% sales tax, plus surtax. You must also report this amount on Line 18.

**Note:** Registered Florida motor vehicle dealers may use the method described in the *Sales and Use Tax on Motor Vehicles* brochure (Form GT-800030) to report tax on sales of motor vehicles to out-of-state residents.

**Column 1. Gross Sales** - Enter the total amount of gross sales. Do not include:

- tax collected;
- fuel sales reported on a Florida fuel tax return; or
- lottery ticket sales.

**Column 2. Exempt Sales** - Enter the total amount of tax-exempt sales included in Line A, Column 1. Enter "0" if none. Some examples of tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption* (Form DR-14).

**Column 3. Taxable Amount** - Subtract total exempt sales from gross sales and enter the taxable amount. You must also report the total amount of sales that are subject to sales tax but are exempt from discretionary sales surtax, on Line 15(a) or Line 15(b). You must report on Line 15(c), the total amount of sales for which you collected discretionary sales surtax at a rate different than the rate of the county in which you are located.

In addition to reporting the Taxable Amount on the front of your return, remember to complete the back of the return for the following:

- Taxable sales and untaxed purchases or uses of electricity on Line 17.
- Taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment on Line 18.
- Taxable sales from amusement machines on Line 19.

**Column 4. Tax Due** - Enter the total amount of tax due, including discretionary sales surtax due. You must also report the total amount of discretionary sales surtax due on Line 15(d).

**Amusement and Vending Machine Sales** - You must be registered in each county where you operate vending or amusement machines. For each county in which you operate machines, you must report the gross sales and the tax due from amusement machines and from vending machines dispensing items other than food and beverages. Use the gross receipts from each type of machine that you operate and the tax rate divisor for the county where the machine is located to compute the amount of gross sales and tax due.

Total machine receipts ÷ Tax Rate Divisor = Gross Sales.

Total machine receipts - Gross Sales = Tax due, including discretionary sales surtax.

Gross Sales × Surtax Rate = Discretionary Sales Surtax due.

- If you operate vending machines containing food or beverage items, complete Line E.
- If you operate amusement machines, include receipts in Line A and also complete Line 19.

# Line-by-Line Instructions continued

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Sales/Surtax Rate	Amusement Divisor	Other Vended Items Divisor
6.0%	1.040	1.0659
6.5%	1.045	1.0707
7.0%	1.050	1.0749
7.5%	1.055	1.0791
8.0%	1.060	1.0833
8.5%	1.065	1.0875

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

$\$100 \div 1.045 = \$95.69$  (gross sales)

$\$100 - \$95.69 = \$4.31$  (tax due, including surtax due)

$\$95.69 \times .005 = \$4.8$  [surtax portion to be reported on Line 15(d)]

## Line B. Taxable Purchases - Use Tax

You owe "use tax" on taxable purchases of 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.

Include use tax and discretionary sales surtax on the return for the reporting period during which you purchased, used, or consumed the item(s).

**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, also complete Line 15(a) or Line 15(b).**

**Column 4. Tax Due** - Enter the total amount of use tax due, including discretionary sales surtax due.

- You must also report all discretionary sales surtax due on Line 15(d).
- If you paid sales tax to another state at a rate less than 6%, enter the total amount of Florida use tax, plus any 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 sure it is legally change rate to 2%

## Line C. Commercial Rentals (4.5% Plus County Surtax Rate)

Commercial rentals include the renting, leasing, letting, or granting a license to use or occupy real property. Sales tax at the rate of 4.5%, plus discretionary sales surtax, is due on the total consideration charged for commercial property. The consideration charged may include charges for property taxes (whether paid to the landlord or directly to the county tax collector's office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation).

The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.

**Column 1. Gross Sales** - Enter the total amount of consideration for commercial rentals. Do not include tax collected in the amount reported.

**Column 2. Exempt Sales** - Enter the total amount of consideration for tax-exempt commercial rentals included in Line C, Column 1. Enter "0" if none. See section 212.031, F.S., and Rule 12A-1.070, Florida Administrative Code (F.A.C.), for exemptions specifically available to commercial rentals.

**Column 3. Taxable Amount** - Subtract the amount reported in Column 2 from the amount reported in Column 1 and enter the difference (the taxable amount).

**Column 4. Tax Due** - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

## Line C(a). Less Sales Tax Scholarship Credits

Report the amount of any state tax credit authorized by the Florida Tax Credit Scholarship Program for Commercial Rental Property and taken by your tenant(s) against the total sales tax and surtax due on commercial rentals. The amount of sales tax credit reported may not exceed the state sales tax due and reported in the amount on Line C, Column 4 (Commercial Rentals Tax Due). This credit is not available for any discretionary sales surtax due on commercial rentals. For more information on the Florida Tax Credit Scholarship Program for Commercial Rental Property, visit [floridarevenue.com/taxes/sfo](http://floridarevenue.com/taxes/sfo).

## Line D. Transient Rentals

Transient rentals are leases or rentals of living, sleeping, or housekeeping accommodations, such as hotels, motels, single-family dwellings, multi-unit dwellings, apartments, rooming houses, condominiums, timeshare resorts, vacation houses, beach houses, mobile homes, or any other living, sleeping, or housekeeping accommodations. Transient rental taxes must be collected and paid on all rental charges, including any rental charges that are required to be paid by the guest as a condition of the use of the accommodation, unless the rental charge is specifically exempt. See Rule 12A-1.061, F.A.C., for more information on what constitutes a "rental charge" and which rental charges are specifically exempt.

**Some counties impose one or more local option taxes on transient rentals. Many counties self-administer these local option taxes. Contact your county taxing agency to determine whether your county imposes one of these taxes and if you are required to report and pay the taxes directly to your county taxing agency or to the Department of Revenue.**

Form DR-15TDT (*Local Option Transient Rental Tax Rates/ Tourist Development Tax Rates*) is available at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Sales and Use Tax section. It provides a listing of county local option transient rental rates and whether the local option tax is collected and administered by the county or by the Department of Revenue.

**Column 1. Gross Sales** - Enter the total gross amounts (rental charges) charged for transient rentals only. Do not include tax collected in gross sales.

**Column 2. Exempt Sales** - Enter the total amount of tax-exempt transient rentals included in Line D, Column 1. Enter "0" if none.

**Column 3. Taxable Amount** - Subtract total exempt transient rentals (Column 2) from total gross transient rentals (Column 1) and enter the difference (the taxable amount).



**Column 4. Tax Due** - Enter the total amount of tax due, including any discretionary sales surtax due and any local option tax (for example, tourist development tax) administered by the Department of Revenue. **You must also report all discretionary sales surtax due on Line 15(d). The \$5,000 limitation for discretionary sales surtax does not apply to transient rentals.**

#### 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.

**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 gross sales.

**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 total gross sales and enter the taxable amount.

**Column 4. Tax Due** - Enter the total amount of tax due, including discretionary sales surtax due. **You must also report all discretionary sales surtax due on Line 15(d).**

Sales/Surtax Rate	Food and Beverage Divisor
6.0%	1.0645
6.5%	1.0686
7.0%	1.0726
7.5%	1.0767
8.0%	1.0808
8.5%	1.0849

**Example:** The total receipts from a soft drink machine in a county with a combined sales and surtax rate of 6.5% total \$100. Total receipts divided by the food and beverage divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$\$100 \div 1.0686 = \$93.58$  (gross sales)

$\$100 - \$93.58 = \$6.42$  (tax due, including surtax due)

$\$93.58 \times .005 = \$4.7$  [surtax portion to be reported on Line 15(d)]

#### Line 5. Total Amount of Tax Due

Add the amounts in Column 4, Lines A, B, C, D, and E. Subtract the amount on Line C(a), Column 4, from the total and enter the result on Line 5.

#### Line 6. Less Lawful Deductions

Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported on Line 8). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, Hope Scholarship Credits, and any other deductions allowed by law.

- If you are claiming any approved Hope Scholarship Credits, report the amount of the credits on Line 6 and on Line 16.
- Do not include documentation with your return.

**You will not receive a credit** if the amount of lawful deductions (Line 6) on a location return is more than the total amount of tax due (Line 5) reported on that location return. If the amount of your lawful deductions is more than the total amount of tax due on a location return, reduce the amount of lawful deductions claimed to equal the total amount of tax due. You may report the remaining amount of lawful deductions (not to exceed the total amount of tax due) on your next return.

#### Line 7. Net Tax Due

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

#### Lines 8 - 9. Estimated Tax

If you paid \$200,000 or more in state sales and use tax on returns you filed during the state of Florida's prior fiscal year (July 1 through June 30), you must make an estimated sales tax payment every month, starting with the December return, due January 1. Before you file your FINAL return or if you have questions about estimated tax, call Taxpayer Services.

#### Line 8. Less Estimated Tax Paid/Department of Revenue (DOR) Credit Memo

Enter the total amount of estimated tax you paid last month, the amount of any sales tax credit memo(s) issued by the Department, and the amount of any specifically authorized tax credits for which you have received a letter of approval from the Department. Follow the instructions sent to you from the Department.

**You will not receive a credit** if the amount of credit (Line 8) reported on a location return is greater than the net amount of tax due (Line 7) reported on that location return. If the amount of credit for that return is more than the amount of tax due, reduce the amount of credit claimed to equal the net amount of tax due. You may report the remaining amount of credit (not to exceed the net amount of tax due) on your next return. When you file your FINAL return, complete an *Application for Refund - Sales and Use Tax* (Form 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, using one of the following three computation methods. You are **NOT** required to use only one method and may choose to use any one of these methods throughout the year.

#### Three Methods for Computing Estimated Tax

The percentage for calculating estimated tax is 60%. Your estimated tax liability is based only on Florida sales and use tax due (Form DR-15CON, Line 7, Net Tax Due minus any local option discretionary sales surtax and any local option transient rental tax). Compute your estimated tax liability by one of the following methods:

##### Method 1 - Average Tax Liability

Calculate 60% of your average state sales tax due for the months you reported taxable transactions during the calendar year.

**Example:** When completing your December return (due January 1 of the following year), calculate your average state sales tax due during the calendar year. To calculate your average state sales tax due, complete the following steps:

**Step 1.** Review all of your sales tax returns filed for the calendar year.

**Step 2.** Add together the amounts on Line 7 from each return. Subtract any local option discretionary sales surtax and any local option transient rental tax included in Line 7.

**Step 3.** To calculate the monthly average state sales tax due, divide the total calculated in Step 2 by the number of returns that were filed with tax due on Line 7.

**Step 4.** Multiply your monthly average state sales tax due by 60%.

## Line-by-Line Instructions continued

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**Step 5.** Enter the result from Step 4 on Line 9 of each return the following year, beginning with your December return due January 1.

The amount calculated in Step 4 can be used on each of your returns for the following year through the November reporting period.

### Method 2 – Current Month/Previous Year

Calculate 60% of your state sales tax due for the same month of the previous calendar year.

**Example:** When completing your December return, multiply the amount on Line 7 of your January return for the same calendar year (minus any local option discretionary sales surtax and any local option transient rental tax) by 60%. Enter that amount on Line 9.

### Method 3 – Current Month

Calculate 60% of the state sales tax due for the next month's return.

**Example:** When completing your December return, your estimated tax due is 60% of what you will report (minus any local option discretionary sales surtax and any local option transient rental tax) on your January return. Enter that amount on Line 9.

**Penalty for Underpayment of Estimated Tax** – If you fail to report and pay the minimum amount of estimated tax due each reporting period, you are subject to a loss of collection allowance and a 10% penalty on any underpayment of estimated tax due, and must pay interest on the amount underpaid.

You cannot amend your return to increase your estimated tax payment after the due date of the return.

### 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 on Form DR-15CON cannot be negative.**

### Line 11. Less Collection Allowance

When you electronically file your consolidated sales and use tax return and pay timely, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of the Amount Due (Line 10), **not to exceed \$30 on each location return (Form DR-7).** You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means.

**If you are entitled to a collection allowance,** you may choose to donate the 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 are eligible and choose to donate your collection allowance to education,

check the “donate to education” box and leave Line 11 blank. The Department will calculate the collection allowance and transfer that amount to the Educational Enhancement Trust Fund. You must make this choice on **each** original and timely filed electronic return. You cannot make this choice after your electronic return is filed.

### Line 12. Plus Penalty

For late returns and payments, the penalty is either:

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

If your return or payment is late, the minimum penalty is \$50 for each location (reported on a separate location return, Form DR-7) included in your consolidated sales and use tax return, **even if you file a late return with no 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. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available on the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

### Line 14. Amount Due with Return

You may receive a collection allowance when you file and pay electronically and on time. Subtract Line 11 from Line 10 and enter the amount due on Line 14. If you choose to donate your collection allowance to education, check the “donate to education” box and leave Line 11 blank.

**All dealers:** 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.

### Lines 15(a). - 15(d). Discretionary Sales Surtax

If you sell, rent, deliver, or receive taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax, you are required to collect 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.

Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You must collect discretionary sales surtax along with the 6% state sales tax and send both taxes to the Department. Current discretionary sales surtax rates for all counties are listed on the *Discretionary Sales Surtax Information* (Form DR-15DSS), available at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Discretionary Sales Surtax and Tourist Development Tax Rates section.

## 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 and delivers	into the county where the selling dealer is located	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
	with or without a discretionary surtax		into counties <b>with different</b> discretionary surtax rates	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
	with or without a discretionary surtax		into counties <b>without</b> a discretionary surtax	surtax <b>is not</b> collected
If an <b>out-of-state</b> selling dealer		sells and delivers	into a Florida county <b>with</b> a discretionary surtax	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
			into a Florida county <b>without</b> a discretionary surtax	surtax <b>is not</b> collected



If you have locations in any Florida counties that impose a discretionary sales surtax, the applicable surtax rate is printed on each DR-7 return. For out-of-state locations, the DR-7 returns will **not** show a discretionary sales surtax rate. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart on Page 5 to help you determine when and at what rate to collect discretionary sales surtax.

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. 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 all your location returns. Do not send discretionary sales surtax collections to the county tax collector's office.**

Use the Department's Address/Jurisdiction database to determine which county an address is located in. Visit [floridarevenue.com/taxes/pointmatch](http://floridarevenue.com/taxes/pointmatch).

#### **Line 15(a). Exempt Amount of Items Over \$5,000**

On your DR-7 returns and your DR-15CON return, enter the amount in excess of \$5,000 on each single sale of taxable tangible personal property (reported on Line A) and the amount in excess of \$5,000 for each single purchase for which sales tax and discretionary sales surtax is due (reported on Line B).

**Example:** If you sold a single item for \$7,000, enter \$2,000 (the amount over \$5,000) on Line 15(a). Do **NOT** include exempt sales reported in Column 2.

#### **Line 15(b). Other Taxable Amounts NOT Subject to Surtax**

On each of your location returns, enter the amount of taxable sales and purchases included in Column 3 that are not subject to discretionary sales surtax. This includes services and tangible personal property delivered into non-surtax counties that are subject to sales tax, but not subject to discretionary sales surtax. Do **NOT** include exempt sales reported in Column 2.

#### **Line 15(c). Amounts Subject to Surtax at a Rate Different than Your County Surtax Rate**

On Line 15(c) you must report the total amount of taxable sales and purchases for which discretionary sales surtax is due at a rate different than the rate of the county in which you are located. Enter the taxable amounts from Line A, Column 3, and Line B, Column 3, for which discretionary sales surtax is due at a rate different than the county in which you are located.

**Example:** A business located in a county with a 1% discretionary sales surtax rate sells a single taxable item for \$3,000 and delivers the merchandise into a county with a 1.5% discretionary sales surtax rate. The discretionary sales surtax is to be collected at 1.5%. 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 report the surtax collected at 1.5% on Line 15(d).

#### **Line 15(d). Total Amount of Discretionary Sales Surtax Due**

On each of your location returns, enter the total amount of discretionary sales surtax due on Line 15(d). **Do not include state sales tax in this amount.**

#### **Line 16. Hope Scholarship Credits**

Enter the total Hope Scholarship Credits on Line 16 and include the total amount of credits in the amount entered on Line 6. For more information on the Hope Scholarship Program, visit [floridarevenue.com/taxes/sfo](http://floridarevenue.com/taxes/sfo).

#### **Line 17. Taxable Sales/Untaxed Purchases or Uses of Electricity (6.95% Plus County Surtax Rate)**

On each of your location returns, enter the taxable amount of sales and untaxed purchases or uses of electricity subject to the 6.95% tax rate (2.6% imposed under Chapter 203, F.S., and 4.35% imposed under Chapter 212, F.S.), plus surtax. The sale or use of electricity is subject to discretionary sales surtax at the rate imposed by the county where the consumer of the electricity is located.

#### **Line 18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel**

On each of your location returns, enter the total amount of taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment. If the sale or purchase of dyed diesel fuel occurred in a county that imposes discretionary sales surtax, sales tax plus the applicable discretionary sales surtax is due.

#### **Line 19. Taxable Sales from Amusement Machines**

On each of your location returns, enter the amount of taxable sales from amusement machines.

#### **Line 20. Rural or Urban High Crime Area Job Tax Credits**

On each of your location returns, enter the amount of rural or urban high crime area job tax credits for which you have received a letter of approval from the Department on Line 20 and on Line 8. Follow the instructions sent to you from the Department.

#### **Line 21. Other Authorized Credits**

On each of your location returns, enter only credits specifically authorized by the Department. Follow the instructions sent to you in the Credit Memo from the Department.

#### **Signature(s)**

**Sign and date your Consolidated Summary Sales and Use Tax Return (Form DR-15CON).**

For corporations, an authorized corporate officer must sign. If someone else prepared the returns, the preparer must also sign and date the returns. Please provide the telephone number of each person signing the returns.

## Contact Us

Forms are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

**To speak with a Department representative**, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

**Subscribe to Receive Email Alerts from the Department.** Subscribe to receive an email for filing due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

## References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.

The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).

Form DR-7	Consolidated Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-15CON	Consolidated Summary Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-26S	Application for Refund – Sales and Use Tax	Rule 12-26.008, F.A.C.



# Instructions for **DR-15EZ** Sales and Use Tax Returns

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DR-15EZ

R. 01/24

Rule 12A-1.097, F.A.C.

Effective 01/24

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commercial rental rate change on page 4

## Are you Eligible to Use a DR-15EZ Return?

### Businesses that:

- ▶ Pay \$200,000 or more in sales and use tax during the State of Florida's prior fiscal year (July 1 - June 30);
- ▶ Sell or deliver taxable items into any county with a discretionary sales surtax rate than the county's surtax rate where your business is located;
- ▶ Lease or rent living or sleeping accommodations (transient rentals);
- ▶ Lease or rent commercial property and sell taxable items or provide taxable services at the same location. (If you only report tax on the lease or rental of commercial property, you are not eligible to use a DR-15EZ.);
- ▶ Sell:
  - aircraft,
  - boats or boat trailers, or
  - motor vehicles, mobile homes or other vehicles;
- ▶ Report tax on receipts from:
  - amusement machines, or
  - vending machines;
- ▶ Sell or purchase untaxed dyed diesel fuel for use in off-road equipment or boats; or
- ▶ Claim any jobs, economic incentive, or scholarship-funding tax credit

are **NOT** eligible to use a DR-15EZ return and must use a DR-15 return.

If you have received a DR-15EZ (paper or electronic) and must use a DR-15 to report sales and use tax, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays), to update your account information and request a DR-15 return.

## Collection Allowance

File and pay electronically and on time to receive a collection allowance.

## Verify a Resale or Exemption Certificate:

**Online:** Visit  
[floridarevenue.com/taxes/certificates](http://floridarevenue.com/taxes/certificates)

**Phone:** 877-357-3725

**Mobile app:** Available for iPhone, iPad, and Android devices

## Education Website

Visit the Department's Taxpayer Education webpage for additional information and tutorials at  
[floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

# Complete the Back of the Return First!

	DOLLARS				CENTS	
1. Gross Sales (Do not include tax)						
2. Exempt Sales (Include these in Gross Sales, Line 1)						
3. Taxable Sales/Purchases (Include Internet/Out-of-State Purchases)						
4. Total Tax Due (Include Discretionary Sales Surtax from Line B)						
5. Less Lawful Deductions						
6. Less DOR Credit Memo						
7. Net Tax Due						
8. Less Collection Allowance or 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.

Signature \_\_\_\_\_

Signature \_\_\_\_\_

**The total amount of lawful deductions (Line 5) and sales tax credit memos issued by the Department (Line 6) cannot be more than the total tax due (Line 4).**

**Discretionary Sales Surtax Information**

A. Taxable Sales and Purchases NOT Subject to DISCRETIONARY SALES SURTAX

B. Total Discretionary Sales Surtax Due

E-file / E-pay to Receive Collection Allowance

Please do not fold or staple.

**File and pay electronically and on time to receive a collection allowance.**

**Be sure to use the correct tax return for each reporting period.**

**Florida Sales and Use Tax Return** DR-15EZ

Reporting Period: \_\_\_\_\_

Certificate Number: \_\_\_\_\_

Surtax Rate: \_\_\_\_\_

Location/Mailing Address Changes: \_\_\_\_\_

New Location Address: \_\_\_\_\_

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

New Mailing Address: \_\_\_\_\_

FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST  
TALLAHASSEE, FL 32399-0100

Amount Due From Line 9  
On Reverse Side

Due: \_\_\_\_\_

Late After \_\_\_\_\_

**Enter the amount due from Line 9 on the back of the return.**

## Due Dates, Electronic Filing and Payment, and Other Filing Information

**Due Dates:** Tax returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your tax return must be received electronically, postmarked, or hand delivered on the first business day following the 20th.

**Due Dates for Electronic Payments:** To avoid penalty and interest, you must **initiate your electronic payment and receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th.** Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit [floridarevenue.com/forms](http://floridarevenue.com/forms), select the eServices

section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

**Due Date Reminders:** If you file your paper returns monthly or quarterly, you can sign up to receive an email every reporting period, reminding you of the due date. Visit [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

**No Tax Due? Telefile at 800-550-6713 - You must file a tax return for each reporting period, even if no tax is due.** You can telefile using the toll-free number to conveniently file your returns when no tax is due and you are not claiming deductions or credits. When you telefile your return instead of mailing it, you will receive

a confirmation number for your records. If you telefile, remember:

- to have your certificate number handy - it's printed on your returns; and
- do not mail your return to the Department - keep it with your confirmation number.

**Electronic Filing and Payment:** You can file returns and pay sales and use tax using the Department's website or you may purchase software from a software vendor. You may voluntarily file returns and pay tax electronically; however, taxpayers who paid **\$5,000 or more** in sales and use tax during the State of Florida's prior fiscal year (July 1 through June 30) **are required** to file returns and pay tax electronically during the next calendar year (January through December).

**Enroll to file and pay electronically:** Visit [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll) to enroll. After you complete your electronic enrollment, additional information about electronic filing will be sent to you.

**Vendor software:** You may purchase software from a software vendor to file and pay sales and use tax electronically. While you may use purchased software to file your sales and use tax electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department. 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 your personalized return.

**Amended replacement returns:** If you discover that your original return was incorrect, you must complete an amended return and submit it electronically or by mail. **Your amended return will replace any return previously filed for the same reporting period.** It is important that you complete the amended return as it should have been originally filed rather than entering only additional or corrected information.

**The quickest way to file an amended return online.** Visit [floridarevenue.com](http://floridarevenue.com) to submit your amended return electronically and report any additional tax due or report an overpayment.

Florida Sales and Use Tax Return  
DR-15EZN

Certificate Number: \_\_\_\_\_  
Surplus Rate: \_\_\_\_\_

Mailing Address Changes: \_\_\_\_\_  
Location Address: \_\_\_\_\_

Telephone Number: ( ) \_\_\_\_\_  
New Mailing Address: \_\_\_\_\_

Amount Due From Line 9  
On Reverse Side: \_\_\_\_\_

**Amended replacement**

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

Due: \_\_\_\_\_  
Late After: \_\_\_\_\_

If you choose to file an amended return by mail, you will need a blank return from the Department. To download a blank return, visit [floridarevenue.com/forms](http://floridarevenue.com/forms), select the Sales and Use Tax section, and then select the return that you need. **Write your certificate number, reporting period, business name, and address on the return.**

Write "**Amended replacement**" on the return you use (see preceding example) and enter the correct information on your return.

Your amended return may result in an overpayment or an additional amount due. **If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 9 of the amended return will not match any overpayment or any additional amount due.** You must pay any additional amount due with the amended return. If you have overpaid, a credit for the amount overpaid will be issued.

**Checks or Money Order (NO Cash):** Tax payments must be in U.S. funds only. Make checks or money orders payable to the Florida Department of Revenue. **Write your certificate number on your check or money order.** Mail your check or money order with your return.

**Keep records that support transactions for at least three years** from the date you filed your return or the date it is required to be filed, whichever is later.

**Mailing Your Returns and Payments:** If you received window-style envelopes from the Department, be sure to place your return in the envelope so the Department's mailing address can be seen in the window of the envelope. **If you use a return without your business information printed on it, write your business name, certificate number, and reporting period in the window provided.** If you do not have a window-style return envelope, mail your return and payment to:

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

**If you need to replace lost or damaged returns or coupon books,** call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

## Account Changes

**If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department.** You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount). To notify us in writing, mail a letter to:

Account Management – MS 1-5730  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee, FL 32399-0160

**Be sure to include your business partner number and your certificate number** in any written correspondence sent to the Department.

If you cancel your account or sell your business, **you must file a final return and pay all applicable taxes due within 15 days** after closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.



## Due Dates, Electronic Filing and Payment, and Other Filing Information continued

If you have previously submitted a *Florida Business Tax Application* (Form DR-1) and you have an active *Certificate of Registration* or reemployment tax account issued by the Department, you can use the online or paper *Application for Registered Businesses to Add a New Florida Location* (Form DR-1A) to:

- register additional business locations or rental properties in Florida, or
- reregister a business location that has moved to a different county;

However, you must submit, either online or paper, a new *Florida Business Tax Application* (Form DR-1) if you:

- change your legal entity; or
- change the ownership of your business.

### Florida Annual Resale Certificate

Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number to any seller when making 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 property or services that will be used in your business, your Florida Annual Resale Certificate should **not** be used.

As a dealer, you have an obligation to collect the applicable amount of sales and use tax and discretionary sales surtax when you resell or re-rent the property or service at retail. If you need help determining what you may buy or rent tax exempt for resale, the *Florida Annual Resale Certificate for Sales Tax* brochure (Form GT-8000) is available at **floridarevenue.com/forms** in the Sales and Use Tax section.

Sellers who make tax-exempt sales or rentals for purposes of resale or re-rental must document the exemption using any one of these methods:

- Obtain a paper or electronic copy of your customer's current Florida Annual Resale Certificate.
- For each tax-exempt sale, use your customer's Florida sales tax certificate number to obtain a transaction authorization number.
- For each tax-exempt rental, use your customer's Florida sales tax certificate number to obtain a vendor authorization number.

Sellers may verify a Florida Annual Resale Certificate number and obtain an authorization number:

- Online: Visit **floridarevenue.com/taxes/certificates**
- Phone: **877-357-3725**
- Mobile app: Available for iPhone, iPad, and Android devices

### Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida's general state sales tax rate is 6%. Additionally, most counties also have a local option discretionary sales surtax. Surtax rates are published in the *Discretionary Sales Surtax Information* form (DR-15DSS) each year and available online at

**floridarevenue.com/forms** under the Discretionary Sales Surtax and Tourist Development Tax Rates section.

**[State Sales and Use Tax Rate] + [Surtax Rate] = [Total Tax Rate]**

Dealers must calculate the total tax due on each sale. The tax must be shown separately on each invoice and may be calculated on either the combined taxable amount or the individual taxable amounts on an invoice.

Dealers must calculate the total tax due by multiplying the taxable sale by the total tax rate to determine the amount of tax due.

**[Sale Amount] x [Total Tax Rate] = [Tax Due on Sale]**

The tax computation must be carried to the third decimal place and rounded up to the next whole cent when the third decimal place is greater than 4.

**Example:** A customer purchases one taxable item and takes delivery in a county that does not impose a discretionary sales surtax. The seller's taxable selling price for the item is \$50.45. To calculate the tax due, multiply the taxable selling price by the tax rate of 6% and carry to the third decimal place.

$\$50.45 \times 6\% \text{ (or } .06) = \$3.027$

Since the third decimal place is greater than 4, the tax due must be rounded up to the next whole cent. The total tax due on the sale is \$3.03.

### Line-by-Line Instructions

**Note:** You will complete lines 1 through 4 to report tax on commercial rentals **or** tax on sales and purchases. After completing lines 1 through 4, proceed to the instructions for **Line 5. Less Lawful Deductions** and complete the return.

**change rate to 2%**

### Lines 1 through 4 Instructions to **Only** Report Tax on Commercial Rentals (~~4.5%~~ Plus County Surtax Rate)

If you **only** report tax collected for the lease or rental of commercial property (**you have no other sales or untaxed purchases to report**), you may use Form DR-15EZ to report sales and use tax due. If you have other taxable sales or untaxed purchases, you must use Form DR-15, *Sales and Use Tax Return*, to report sales and use tax. Contact Taxpayer Services to update your account information.

**change rate to 2%**

Commercial rentals include the renting, leasing, letting, or granting a license to use or occupy real property. Sales tax at the rate of ~~4.5%~~, plus discretionary sales surtax, is due on the total consideration charged for commercial property. The consideration charged may include charges for property taxes (whether paid to the landlord or directly to the county tax collector's office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation). **The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.**

**Line 1. Gross Sales**

Enter the total amount of consideration for commercial rentals. Do not include tax collected in the amount reported.

**Line 2. Exempt Sales**

Enter the total amount of consideration for tax-exempt commercial rentals included in Line 1. Enter "0" if none. See section 212.031, Florida Statutes (F.S.), and Rule 12A-1.070, Florida Administrative Code (F.A.C.), for exemptions specifically available to commercial rentals.

**Line 3. Taxable Sales/Purchases**

Subtract the amount reported in Line 2 from the amount reported in Line 1 and enter the difference (the taxable amount).

**Line 4. Total Tax Due**

Enter the total amount of tax due including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line B.

**Lines 1 through 4 Instructions to  
Report Tax on Sales and Purchases**

**Line 1. Gross Sales**

Enter the total amount of gross sales. Do not include tax collected in gross sales.

**Line 2. Exempt Sales**

Enter the total amount of tax-exempt sales or rentals included in Line 1. Enter "0" if none. Tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption* (Form DR-14).

**Line 3. Taxable Sales/Purchases**

To determine Taxable Sales/Purchases (Line 3), subtract Line 2 from Line 1 and then enter **any taxable purchases**. Enter the result on Line 3. Any taxable sales and purchases not subject to discretionary sales surtax must also be reported on Line A.

You owe "use tax" on taxable purchases of 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.

Include use tax and discretionary sales surtax on the return for the reporting period during which you purchased, used, or consumed the item(s).

**How to compute Line 3**

Gross Sales	\$1,000.00
Minus exempt sales	- \$100.00
Equals taxable sales	\$900.00
Plus taxable purchases	+\$50.00
Equals Line 3	\$950.00

**Line 4. Total Tax Due**

Enter the total tax due including discretionary sales surtax due. Also, report the discretionary sales surtax due on Line B. Use tax must be included on Line 4 of the return for the reporting period during which the item is used or consumed.

**Line 5. Less Lawful Deductions**

Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported on Line 6). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, and any other deductions allowed by law. **Do not include documentation with your return.**

**Line 6. Less Department of Revenue Credit Memo**

Enter the total amount of any sales tax credit memo(s) issued to you by the Department.

**Line 7. Net Tax Due**

Enter the result of Line 4 minus Lines 5 and 6. If negative, enter "0." Claim any remaining balance of lawful deductions on Line 5 of your next return or any remaining credit memo balance on Line 6 of your next return.

**You do not receive a credit** if the total amount of lawful deductions (Line 5) plus the amount of sales tax credit memos (Line 6) is greater than the total tax due (Line 4). If the total amount of lawful deductions plus credits is greater than the total tax due, reduce the amount of lawful deductions and credit memos claimed to equal the total tax due. You may report the remaining amount of lawful deductions and credits (not to exceed the net amount of tax due) on your next return. When you file your FINAL return, complete an *Application for Refund - Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

**Line 8. Less Collection Allowance or Plus Penalty and Interest****E-file/E-pay to Receive Collection Allowance**

When you file and pay electronically and on time, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of the Net Tax Due (Line 7), **not to exceed \$30**.

You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means. More information on filing and paying electronically is available at [floridarevenue.com/taxes/eServices](http://floridarevenue.com/taxes/eServices).

**If you are entitled to a collection allowance**, you may choose to donate the 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 are eligible and choose to donate your collection allowance to education, check the "donate to education" box and leave Line 8 blank. The Department will calculate the collection allowance and transfer that

amount to the Educational Enhancement Trust Fund. You must make this choice on **each** original and timely filed electronic return. You cannot make this choice after your electronic return is filed.

### Penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 7 is less than \$50, or
- 10% of the amount due on Line 7.

If your return or payment is late, the minimum penalty is **\$50 even if you file a late return with no tax due.**

### Interest

If your payment is late, you owe interest on the Net Tax Due (Line 7). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are updated semiannually on January 1 and July 1 each year and available at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

### Line 9. Amount Due With Return

If you file and pay electronically and on time and do not donate your collection allowance to education, enter the result of Line 7 minus collection allowance on Line 9. If you file late or pay late, enter the result of Line 7 plus penalty and interest on Line 9.

The amount due on Line 9 is the amount you owe. **Enter the amount from Line 9 on the front of your return.**

### Discretionary Sales Surtax Information Lines A – B

If you sell, rent, deliver, or receive taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax, you are required to collect 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.

**NOTE: If you make sales or deliveries into any county with a different surtax rate, you cannot file a DR-15EZ return and must file Form DR-15 instead.**

**Please contact the Department immediately by calling Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.**

Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You must collect discretionary sales surtax along with the 6% state sales tax and send both taxes to the Department.

Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, available at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

If your business location 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 is printed on your returns. However, all dealers must collect discretionary sales surtax on taxable sales when a transaction occurs in, or deliveries into, a county that imposes a surtax. Use the chart below to help you determine when and at what rate to collect discretionary sales surtax.

The surtax applies to the first \$5,000 of the sales amount on any sale of tangible personal property. **The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.**

**Do not collect discretionary sales surtax with tax reported on line 14 of your DR-15EZ return. Do not send discretionary sales surtax collections to the county tax collector's office.**

Use the Department's Address/Jurisdiction database to determine which county an address is located in. Visit [floridarevenue.com/taxes/pointmatch](http://floridarevenue.com/taxes/pointmatch).

### Line A. Taxable Sales and Purchases NOT Subject to DISCRETIONARY SALES SURTAX

On the back of your return, on Line A, enter the total of all sales and purchases not subject to discretionary sales surtax. This normally consists of sales of single items that exceed the \$5,000 discretionary sales surtax limit. Do **NOT** include exempt sales reported on Line 2. Commercial rentals are not subject to the \$5,000 discretionary sales

### 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 and delivers	into the county where the selling dealer is located	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
	with or without a discretionary surtax		into counties <b>with different</b> discretionary surtax rates	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
	with or without a discretionary surtax		into counties <b>without</b> a discretionary surtax	surtax <b>is not</b> collected
If an <b>out-of-state</b> selling dealer		sells and delivers	into a Florida county <b>with</b> a discretionary surtax	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
			into a Florida county <b>without</b> a discretionary surtax	surtax <b>is not</b> collected

**\*NOTE: If you deliver into any county with a different discretionary surtax rate, you must use Form DR-15 to accurately report the discretionary sales surtax you collect.**



surtax limit. The example for Line A illustrates a transaction where the \$5,000 limit applies and what information should be reported on Line A.

### Example for Line A

A business located in a county **with** a discretionary sales surtax sells a single taxable item for \$6,500. The business reports \$6,500 on Line 3, Taxable Sales/Purchases. To calculate Line A (the amount not subject to discretionary sales surtax), the business subtracts \$5,000 from \$6,500.

\$6,500 (Sales amount)  
- \$5,000 (Limit on a single item)  
\$1,500 (Amount exempt from discretionary sales surtax)

The business then writes the difference (\$1,500) on Line A. The \$1,500 is the amount that is not subject to discretionary sales surtax.

### Line B. Total Discretionary Sales Surtax Due

On the back of your return, on Line B, enter the total amount of discretionary sales surtax due. All discretionary sales surtax collected must be included **with** the sales and use tax collected and reported on Line 4, Total Tax Due. The example for Line B illustrates how to compute the discretionary sales surtax on Line B.

### Example for Line B

A business located in a county with a 1% discretionary sales surtax sells three taxable items over-the-counter for \$1,000 each during the month. The discretionary sales surtax will be collected on each item as follows:  $\$1,000 \times 1\% = \$10.00$  discretionary sales surtax collected on each item. To complete Line B, the business enters the total discretionary sales surtax due ( $\$10 \times 3$  items sold = \$30.00). The business would report \$30.00 on Line B. This amount should also be included with the sales and use tax reported on Line 4.

### Signature(s)

**Sign and date your return.** For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

### Contact Us

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Forms are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**If you have questions, need assistance, or need to replace a lost or damaged return or coupon book,** call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

To find a **taxpayer service center** near you, visit [floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters).

**Subscribe to Receive Updates by Email from the Department.** Subscribe to receive an email for filing due date reminders, Tax Information Publications, or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

### References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).

Form DR-15EZ	Sales and Use Tax Return Rule 12A-1.097, F.A.C.
Form DR-15	Sales and Use Tax Return Rule 12A-1.097, F.A.C.
Form DR-26S	Application for Refund – Sales and Use Tax Rule 12-26.008, F.A.C.



# Instructions for DR-15 Sales and Use Tax Returns

the form change is on the commercial rental  
rate on page 5

Lawful deductions (Line 6) cannot  
be more than tax due (Line 5).

DOR credit memos and estimated tax (Line 8)  
cannot be more than net tax due (Line 7).

Be sure to use the correct tax  
return for each reporting period

Certificate Number: **Florida**

**Sales and Use Tax Return**

1. Gross Sales 2. Exempt Sales 3. Net Tax Due 4. Tax Due

A. Sales/Services/Electricity  
B. Taxable Purchases  
C. Commercial Rentals  
D. Transient Rentals  
E. Food & Beverage Vending

Include use tax on Internet / out-of-state untaxed purchases →

Surtx Rate: Reporting Period

5. Total 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  
12. Plus Penalty  
13. Plus Interest  
14. Amount Due with Return

DR-15

E-file/E-pay Only

FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE AVE  
TALLAHASSEE FL 32310

Due: Late After:

File and pay electronically and on time  
to receive a collection allowance.

Be sure to complete Lines  
15(a) through 15(d).

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 Surtx - 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 Surtx (included in Column 3) ..... 15(b).  
15(c). Amounts Subject to Surtx at a Rate Different Than Your County Surtx Rate (included in Column 3) ..... 15(c).  
15(d). Total Amount of Discretionary Sales Surtx Due (included in Column 4) ..... 15(d).

16. Hope Scholarship 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.

# Due Dates, Electronic Filing and Payment, and Other Filing Information

XX/XX

DR-15N

R. 04/24

Page 2 of 8

**Due Dates:** Tax returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your tax return must be received electronically, postmarked, or hand delivered on the first business day following the 20th.

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**The quickest way to file an amended return is online.**

Visit [floridarevenue.com](http://floridarevenue.com) to submit your amended return electronically and pay any additional tax due or report an overpayment.

**If you choose to file an amended return by mail,** you will need a blank return from the Department. To download a blank return, visit [floridarevenue.com/forms](http://floridarevenue.com/forms), select the Sales and Use Tax section, and then select the return that you need.

**Write your certificate number, reporting period, business name, and address on the return.**

- Write "**Amended replacement**" on the return you use (see example below).
- Enter the correct information on the return.

The image shows a sample of a Florida Department of Revenue 'Amended replacement' return form, DR-15N. The form is titled 'Sales and Use Tax Return' and includes sections for '1. Gross Sales', '2. Exempt Sales', '3. Taxable Amount', and '4. Tax Due'. It also has fields for 'Certificate Number', 'Reporting Period', 'Sales Tax Rate', and 'Total Amount of Tax Due'. A large red 'X' is drawn over the form, indicating it is a placeholder or example.

Your amended return may result in an overpayment or an additional amount due. **If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 14 of the amended return will not match any overpayment or any additional amount due.** You must pay any additional amount due with the amended return. If you have overpaid, a credit for the amount overpaid will be issued.

**Checks or Money Orders (NO Cash):** Tax payments must be in U.S. funds only. Make checks or money orders payable to the Florida Department of Revenue. **Write your certificate number on your check or money order.** Mail your check or money order with your return.

**Keep records that support all transactions for at least three years** from the date you file your return or the date it is required to be filed, whichever is later.

**Mailing Your Returns and Payments:** If you received window-style envelopes from the Department, be sure to place your return in the envelope so the Department's mailing address can be seen in the window of the envelope. **If you use a return without your business information printed on it, write your business name, address, certificate number, and reporting period in the spaces provided.** If you do not have a window-style return envelope, mail your return and payment to:

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

## Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department. You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount).

To notify us in writing, mail a letter to:

Account Management - MS 1-5730  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee, FL 32399-0160

Be sure to include your business partner number and your certificate number in any written correspondence sent to the Department.

If you cancel your account or sell your business, you must file a final return and pay all applicable taxes due within 15 days after closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

If you have previously submitted a *Florida Business Tax Application* (Form DR-1) and you have an active *Certificate of Registration* or reemployment tax account issued by the Department, you can use the online or paper *Application for Registered Businesses to Add a New Florida Location* (Form DR-1A) to:

- register additional business locations or rental properties in Florida, or
- reregister a business location that has moved to a different county;

However, you must submit, either online or paper, a new *Florida Business Tax Application* (Form DR-1) if you:

- change your legal entity; or
- change the ownership of your business.

## Florida Annual Resale Certificate

Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. You purchase or rent property or services that will be used in your business, your Florida Annual Resale Certificate should **not** be used.

As a dealer, you have an obligation to collect the applicable amount of sales and use tax and discretionary sales surtax when you resell or re-rent the property or service at retail. If you need help determining what you may buy or rent tax exempt for resale, the *Florida Annual Resale Certificate for Sales Tax* brochure (Form GT-800060) is available at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Sales and Use Tax section.

Sellers who make tax-exempt sales or rentals for purposes of resale or re-rental must document the exemption using any one of these methods:

- Obtain a paper or electronic copy of your customer's current Florida Annual Resale Certificate.
- For each tax-exempt sale, use your customer's Florida sales tax certificate number to obtain a transaction authorization number.

- For each tax-exempt customer, use your customer's Florida sales tax certificate number to obtain a vendor authorization number.

Sellers may verify a Florida Annual Resale Certificate number and obtain an authorization number:

- Online: Visit [floridarevenue.com/taxes/certificates](http://floridarevenue.com/taxes/certificates)
- Phone: 877-357-3725
- Mobile app: Available for iPhone, iPad, and Android devices

## Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida's general state sales tax rate is 6%. Additionally, many counties also have a local option discretionary sales surtax. Surtax rates are published in the *Discretionary Sales Tax Information* (Form DR-15DSS) each year and available online at [floridarevenue.com/forms](http://floridarevenue.com/forms) under the Discretionary Sales Tax and Tourist Development Tax Rates section.

**[State Sales and Use Tax Rate] + [Surtax Rate] = [Total Tax Rate]**

Dealers must calculate the total tax due on each sale. The tax must be shown separately on each invoice and may be calculated on either the combined taxable amount or the individual taxable amounts on an invoice.

Dealers must calculate the total tax due by multiplying the taxable sales by the total tax rate to determine the amount of tax due.

**Example:** Taxable Amount x [Total Tax Rate] = [Tax Due on Sale]

The tax calculation must be carried to the third decimal place and rounded up to the next whole cent when the third decimal place is greater than 4.

**Example:** A customer purchases one taxable item and takes delivery in a county that does not impose a discretionary sales surtax. The dealer's taxable selling price for the item is \$50.45. To calculate the tax due, multiply the taxable selling price by the tax rate of 6% and carry to the third decimal place.

$$\$50.45 \times 6\% \text{ (or .06)} = \$3.027$$

Since the third decimal place is greater than 4, the tax due must be rounded up to the next whole cent. The total tax due on the sale is \$3.03.

## Line-by-Line Instructions

### Line A. Sales/Services/Electricity

Line A is used to report the total of all wholesale and retail sales transactions and certain untaxed purchases or uses as follows:

- 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 reported on Line E). The amount of taxable sales from amusement machines are also separately reported on Line 19.
- Sales of services including nonresidential interior pest control, nonresidential interior janitorial and cleaning services, residential and nonresidential burglar and other protection services, and detective services.
- Sales and untaxed purchases or uses of electricity taxed at the rate of 6.95% (2.6% imposed under Chapter 203, Florida Statutes [F.S.], and 4.35% imposed under Chapter 212, F.S.),



# Line-by-Line Instructions continued

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plus surtax. You must also report this amount on Line 17.

- Sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment taxed at the rate of 6% sales tax, plus surtax. You must also report this amount on Line 18.

**NOTE:** Registered Florida motor vehicle dealers may use the method described in *Sales and Use Tax on Motor Vehicles* (Brochure GT-800030) to report tax on sales of motor vehicles to out-of-state residents.

**Column 1. Gross Sales** - Enter the total amount of gross sales. Do **not** include:

- tax collected;
- fuel sales reported on a Florida fuel tax return; or
- lottery ticket sales.

**Column 2. Exempt Sales** - Enter the total amount of tax-exempt sales included in Line A, Column 1. Enter "0" if none. Some examples of tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption* (Form DR-14).

**Column 3. Taxable Amount** - Subtract total exempt sales from gross sales and enter the taxable amount. You must also report the total amount of sales that are subject to sales tax but are exempt from discretionary sales surtax, on Line 15(a) or Line 15(b). You must report on Line 15(c), the total amount of sales for which you collected discretionary sales surtax at a rate different than the rate of the county in which you are located.

In addition to reporting the Taxable Amount on the front of your return, remember to complete the back of the return for the following:

- Taxable sales and untaxed purchases for uses of electricity on Line 17.
- Taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment on Line 18.
- Taxable sales from amusement machines on Line 19.

**Column 4. Tax Due** - Enter the total amount of tax due, including discretionary sales surtax due. You must also report the total amount of discretionary sales surtax due on Line 15(d).

## Amusement and Vending Machine Sales

You must be registered in each county where you operate vending or amusement machines. In each county in which you operate machines, you must report the gross sales and the tax due from amusement machines and from vending machines dispensing items other than food and beverages. Use the gross receipts from each type of machine that you operate and the tax rate divisor for the county where the machine is located to compute the amount of gross sales and tax due.

Total machine receipts ÷ Tax Rate Divisor = Gross Sales.

Total machine receipts - Gross Sales = Tax Due, including discretionary sales surtax.

Gross Sales x Surtax Rate = Discretionary Sales Surtax due.

- If you operate vending machines containing food or beverage items, complete Line E.

- If you operate amusement machines, include receipts in Line A and also complete Line 19.

Sales/Surtax Rate	Amusement Divisor	Other Vended Items Divisor
6.0%	1.040	1.0659
6.5%	1.045	1.0707
7.0%	1.050	1.0749
7.5%	1.055	1.0791
8.0%	1.060	1.0833
8.5%	1.065	1.0875

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

$\$100 \div 1.045 = \$95.69$  (gross sales)  
 $\$100 - \$95.69 = \$4.31$  (tax due, including surtax due)  
 $\$95.69 \times .065 = \$6.22$  (total tax due)  
 $\$6.22 - \$4.31 = \$1.91$  [surtax portion to be reported on Line 15(d)]

## Line B. Taxable Purchases - Use Tax

You owe "use tax" on taxable purchases of goods or services you have used or consumed that were:

• **net 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.

Include use tax and discretionary sales surtax on the return for the reporting period during which you purchased, used, or consumed the item(s).

**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 were not for resale. **If you report purchases exempt from discretionary sales surtax, also complete Line 15(a) or Line 15(b).**

**Column 4. Tax Due** - Enter the total amount of use tax due, including discretionary sales surtax due.

- **You must also report all discretionary sales surtax due on Line 15(d).**
- **If you paid sales tax to another state at a rate less than 6%,** enter the total amount of Florida use tax, plus any 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 sure it is legally imposed. When in doubt, contact the tax agency in the state where the tax was paid.

change  
4.5 to 2%

## Line-by-Line Instructions continued

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### Line C. Commercial Rentals (4.5% Plus County Surtax Rate)

Commercial rentals include the renting, leasing, letting, or granting a license to use or occupy real property. Sales tax at the rate of 4.5%, plus discretionary sales surtax, is due on the total consideration charged for commercial property. The consideration charged may include charges for property taxes (whether paid to the landlord or directly to the county tax collector's office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation). **The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.**

**Column 1. Gross Sales** - Enter the total amount of consideration for commercial rentals. Do not include tax collected in the amount reported.

**Column 2. Exempt Sales** - Enter the total amount of consideration for tax-exempt commercial rentals included in Line C, Column 1. Enter "0" if none. See section 212.031, F.S., and Rule 12A-1.070, Florida Administrative Code (F.A.C.), for exemptions specifically available to commercial rentals.

**Column 3. Taxable Amount** - Subtract the amount reported in Column 2 from the amount reported in Column 1 and enter the difference (the taxable amount).

**Column 4. Tax Due** - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

### Line C(a). Less Sales Tax Scholarship Credits E-file/E-pay Only

Report the amount of any state tax credit authorized by the Florida Tax Credit Scholarship Program for Commercial Rental Property and taken by your tenant(s) against the total sales tax and surtax due on commercial rentals. The amount of sales tax credit reported may not exceed the state sales tax due and reported in the amount reported in Line C, Column 3 (Commercial Rentals Tax Due). This credit is not available for any discretionary sales surtax due on commercial rentals. For more information on the Florida Tax Credit Scholarship Program for Commercial Rental Property, visit [floridarevenue.com/taxinfo](http://floridarevenue.com/taxinfo).

### Line D. Transient Rentals

Transient rentals are leases or rooming arrangements for living, sleeping, or housekeeping accommodations, such as hotels, motels, single-family dwellings, multi-unit dwellings, apartments, rooming houses, condominiums, timeshare resorts, vacation houses, beach houses, mobile homes, or any other living, sleeping, or housekeeping accommodations. Transient rental taxes must be collected and paid on all rental charges, including any rental charges that are required to be paid by the guest as a condition of the use of the accommodation, unless the rental charge is specifically exempt. See Rule 12A-1.061, F.A.C., for more information on what constitutes a "rental charge" and which rental charges are specifically exempt.

**Some counties impose one or more local option taxes on transient rentals. Many counties self-administer these local option taxes. Contact your county taxing agency**

**to determine whether your county imposes one of these taxes and if you are required to report and pay the taxes directly to your county taxing agency or to the Department of Revenue.**

Form DR-15TDT (*Local Option Transient Rental Tax Rates* [Tourist Development Tax Rates]) is available at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Sales and Use Tax section. It provides a listing of county local option transient rental rates and whether the local option tax is collected by the county or by the Department of Revenue.

**Column 1. Gross Sales** - Enter the total gross amounts (rental charges) charged for transient rentals only. Do not include tax collected in gross sales.

**Column 2. Exempt Sales** - Enter the total amount of tax-exempt transient rentals included in Line D, Column 1. Enter "0" if none.

**Column 3. Taxable Amount** - Subtract total exempt transient rentals (Column 2) from total gross transient rentals (Column 1) and enter the difference (the taxable amount).

**Column 4. Tax Due** - Enter the total amount of tax due, including any discretionary sales surtax due and any local option tax (for example, tourist development tax) administered by the Department of Revenue. **You must also report all discretionary sales surtax on Line 15(d). The \$5,000 limitation for discretionary sales surtax does not apply to transient rentals.**

### 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.

**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 gross sales.

**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 total gross sales and enter the taxable amount.

**Column 4. Tax Due** - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

Sales/Surtax Rate	Food and Beverage Divisor
6.0%	1.0645
6.5%	1.0686
7.0%	1.0726
7.5%	1.0767
8.0%	1.0808
8.5%	1.0849

**Example:** The total receipts from a soft drink machine in a county with a combined sales and surtax rate of 6.5% total \$100. Total receipts divided by the food and beverage divisor for the 6.5% rate equals gross sales. Total receipts minus

gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$\$100 \div 1.0686 = \$93.58$  (gross sales)

$\$100 - \$93.58 = \$6.42$  (tax due, including surtax due)

$\$93.58 \times .005 = \$47$  [surtax portion to be reported on Line 15(d)]

### Line 5. Total Amount of Tax Due

Add the amounts in Column 4, Lines A, B, C, D, and E.

Subtract the amount on Line C(a), Column 4, from the total and enter the result on Line 5.

### Line 6. Less Lawful Deductions

Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported on Line 8). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, Hope Scholarship Credits, and any other deductions allowed by law.

- If you are claiming any approved Hope Scholarship Credits, report the amount of the credits on Line 6 and on Line 16.
- Do not include documentation with your return.

**You will not receive a credit** if the amount of lawful deductions (Line 6) is greater than the total amount of tax due (Line 5) on your return. If the amount of your lawful deductions is more than the total amount of tax due, reduce the amount of lawful deductions claimed to equal the total amount of tax due. You may report the remaining amount of lawful deductions (not to exceed the total amount of tax due) on your next return.

### Line 7. Net Tax Due

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

### Lines 8 - 9. Estimated Tax

If you paid \$200,000 or more in state sales tax and use estimated tax on your returns you filed during the state of Florida fiscal year (July 1 through June 30), you must make an estimated sales tax payment every month. Starting with the December return, due January 1. Before you file your FINAL return, if you have questions about estimated tax, call Taxpayer Service.

### Line 8. Less Estimated Tax Paid/Department of Revenue (DOR) Credit Memo

Enter the total amount of estimated tax you paid last month, the amount of any sales tax credit memos issued by the Department, and the amount of any specifically authorized tax credits for which you have received a letter of approval from the Department. Follow the instructions sent to you by the Department.

**You will not receive a credit** if the amount of credit (Line 8) is greater than the net amount of tax due (Line 7). If the amount of your credit is greater than the net amount of tax due, reduce the amount of credits claimed to equal the net amount of tax due. You may report the remaining amount of credit (not to exceed the net amount of tax due) on your next return. When you file your FINAL return, complete an *Application for Refund – Sales and Use Tax* (Form 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, using one of the following three computation methods. You are **NOT**

required to use only one method and may choose to use any one of these methods throughout the year.

### Three Methods for Computing Estimated Tax

The percentage for calculating estimated tax is 60%. Your estimated tax liability is based only on Florida sales and use tax due (Form DR-15, Line 7, Net Tax Due minus any local option discretionary sales surtax and any local option transient rental tax). Compute your estimated tax liability by one of the following methods:

#### Method 1 – Average Tax Liability

Calculate 60% of your average state sales tax due for the months you reported taxable transactions during the calendar year.

**Example:** When completing your December return (due January 1 of the following year), calculate your average state sales tax due during the calendar year. To calculate your average state sales tax due, complete the following steps:

**Step 1.** Review all of your sales tax returns filed for the calendar year.

**Step 2.** Add together the amounts on Line 7 from each return. Subtract any local option discretionary sales surtax and any local option transient rental tax included in Line 7.

**Step 3.** Calculate the monthly average state sales tax due, divide the total calculated in Step 2 by the number of returns that were filed to get tax due on Line 7.

**Step 4.** Multiply your monthly average state sales tax due by 60%.

**Step 5.** Enter the result from Step 4 on Line 9 of each return the following year, beginning with your December return due January 1.

The amount calculated in Step 4 can be used on each of your returns for the following year through the November reporting period.

#### Method 2 – Current Month/Previous Year

Calculate 60% of your state sales tax due for the same month of the previous calendar year.

**Example:** When completing your December return, multiply the amount on Line 7 of your January return for the same calendar year (minus any local option discretionary sales surtax and any local option transient rental tax) by 60%. Enter that amount on Line 9.

#### Method 3 – Current Month

Calculate 60% of the state sales tax due for the next month's return.

**Example:** When completing your December return, your estimated tax due is 60% of what you will report (minus any local option discretionary sales surtax and any local option transient rental tax) on your January return. Enter that amount on Line 9.

**Penalty for Underpayment of Estimated Tax** – If you fail to report and pay the minimum amount of estimated tax due each reporting period, you are subject to a loss of collection allowance and a 10% penalty on any underpayment of estimated tax due, and must pay interest on the amount underpaid.



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You cannot amend your return to increase your estimated tax payment after the due date of the return.

### 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.**

### Line 11. Less Collection Allowance E-file/E-pay Only

When you file and pay electronically and on time, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of the Amount Due (Line 10), **not to exceed \$30.**

You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means. More information on filing and paying electronically is available at [floridarevenue.com/taxes/eServices](http://floridarevenue.com/taxes/eServices).

**If you are entitled to a collection allowance**, you may choose to donate the 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 are eligible and choose to donate your collection allowance to education, check the "donate to education" box and leave Line 11 blank. The Department will calculate the collection allowance and transfer that amount to the Educational Enhancement Trust Fund. You must make this choice on **each** original and timely filed electronic return. You cannot make this choice after your electronic return is filed.

### Line 12. Plus Penalty

For late returns and payments, the penalty is either:

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

If your return or payment is late, the minimum penalty is \$50 **even if you file a late return with no 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. Interest rates, including discounts, are updated semiannually on January 1 and July 1 each year and available at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

### Line 14. Amount Due with Return

You may receive a collection allowance when you file and pay electronically and on time. Subtract Line 11 from Line 10

and enter the amount due on Line 14. If you choose to donate your collection allowance to education, check the "donate to education" box and leave Line 11 blank.

**All dealers:** 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.

### Lines 15(a) - 15(d). Discretionary Sales Surtax

If you sell, rent, deliver, or receive taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax, you are required to collect 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.

Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You must collect discretionary sales surtax along with the 6% state sales tax and send both taxes to the Department. Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, available at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Discretionary Sales Surtax and Local Development Tax Rates section.

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 rates are printed on your returns. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart below to help you determine when and at what rate to collect discretionary sales surtax.

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. 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 collections to the county tax collector's office.**

### When and at What Rate to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales

If a selling dealer located in any <b>Florida county</b>	with a discretionary surtax	sells and delivers	into the county where the selling dealer is located	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
	with or without a discretionary surtax		into counties <b>with different</b> discretionary surtax rates	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
	with or without a discretionary surtax		into counties <b>without a</b> discretionary surtax	surtax <b>is not</b> collected
If an <b>out-of-state</b> selling dealer		sells and delivers	into a Florida county <b>with a</b> discretionary surtax	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
			into a Florida county <b>without a</b> discretionary surtax	surtax <b>is not</b> collected



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Use the Department's Address/Jurisdiction database to determine which county an address is located in. Visit [floridarevenue.com/taxes/pointmatch](http://floridarevenue.com/taxes/pointmatch).

### Line 15(a). Exempt Amount of Items Over \$5,000

Enter the amount in excess of \$5,000 on each single sale of taxable tangible personal property (reported on Line A) and the amount in excess of \$5,000 for each single purchase for which sales tax and discretionary sales surtax is due (reported on Line B). **Example:** If you sold a single item for \$7,000, include \$2,000 (the amount over \$5,000) on Line 15(a). 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 and purchases included in Line A, Column 3, that are not subject to discretionary sales surtax. This includes services and tangible personal property delivered into a non-surtax county subject to sales tax, but not subject to discretionary sales surtax. Do **NOT** include exempt sales reported in Line A, Column 2.

### Line 15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate

On Line 15(c) you must report the total amount of taxable sales and purchases for which discretionary sales surtax is due at a rate different than the rate of the county in which you are located. Enter the taxable amounts from Line A, Column 3, and Line B, Column 3, for which discretionary sales surtax is due at a rate different than the county in which you are located.

**Example:** A business located in a county with a 1% discretionary sales surtax rate sells a single taxable item for \$3,000 and delivers the merchandise to a county with a 1.5% discretionary sales surtax rate. The discretionary sales surtax is to be collected at 1.5%. The business must report the \$3,000 on Line 15(c), since this is the taxable amount that was subject to a different discretionary sales surtax rate. The business will report the surtax collected at 1.5% on Line 15(d).

### Line 15(d). Total Amount of Discretionary Sales Surtax Due

Enter the total amount of discretionary sales surtax due on Line 15(d). Do not include sales tax in this amount.

### Line 16. Hope Scholarship Credits

Enter the total Hope Scholarship Credits on Line 16 and include the total amount of credits in the amount entered on Line 6. For more information on the Hope Scholarship Program, visit [floridarevenue.com/taxes/sfo](http://floridarevenue.com/taxes/sfo).

### Line 17. Taxable Sales/Untaxed Purchases or Uses of Electricity (6.95% Plus County Surtax Rate)

Enter the taxable amount of sales and untaxed purchases or uses of electricity subject to the 6.95% tax rate (2.6% imposed under Chapter 203, F.S., and 4.35% imposed under Chapter 212, F.S.), plus surtax. The sale or use of electricity is subject to discretionary sales surtax at the rate imposed by the county where the consumer of the electricity is located.

### Line 18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel

Enter the total amount of taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment. If the sale or purchase of dyed diesel fuel occurred in a county that imposes discretionary sales surtax, sales tax plus the applicable discretionary sales surtax is due.

### Line 19. Taxable Sales from Amusement Machines

Enter the amount of taxable sales from amusement machines.

### Line 20. Rural or Urban High Crime Area Job Tax Credits

Enter the amount of rural or urban high crime area job tax credits for which you have received a letter of approval from the Department on Line 20 and on Line 8. Follow the instructions sent to you from the Department.

### Line 21. Other Authorized Credits

Enter any credits specifically authorized by the Department. Follow the instructions sent to you from the Department in the Credit Memo.

### Signature(s)

**Sign and date your return.** For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

### Contact Us

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Forms are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**If you have questions, need assistance, or need to replace a lost or damaged return or coupon book,** call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

**Subscribe to Receive Updates by Email from the Department.** Subscribe to receive an email for filing due date reminders, Tax Information Publications, or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

### References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).

Form DR-15	Sales and Use Tax Return Rule 12A-1.097, F.A.C.
Form DR-26S	Application for Refund – Sales and Use Tax Rule 12-26.008, F.A.C.