




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

DR-15EZ
R. 07/12

Rule 12A-1.097
Florida Administrative Code

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

Our records indicate you are eligible to file a DR-15EZ return. Please take a moment to verify that you can answer "NO" to all of the following questions:

- | Yes | No | | Yes | No | | |
|--------------------------|--------------------------|--|--|--------------------------|--|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Do you make deliveries into any counties with a different discretionary sales surtax rate? | <input type="checkbox"/> | <input type="checkbox"/> | Do you sell or have untaxed purchases of dyed diesel fuel for use in vessels or self-propelled off-road equipment? | |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you report transactions for the rental or lease of real property and also conduct other taxable transactions at the same location? | <input type="checkbox"/> | <input type="checkbox"/> | Did you pay \$200,000 or more in sales and use tax during the previous state fiscal year (July 1 - June 30)? | |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you claim enterprise zone or other economic incentive tax credits? | <p>If you answered "YES" to any of these questions, you cannot use this return.</p>  <p>Call 800-352-3671 immediately to request Form DR-15 and to have your account changed to DR-15 filing status.</p> | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you report tax collected from vending or amusement machine sales? | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you report tax collected from the sale of titled vehicles? | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you report tax collected from the sale of electric power or energy? | | | | |
| <input type="checkbox"/> | <input type="checkbox"/> | Do you report tax collected from transient rentals? | | | | |

Collection Allowance

To receive a collection allowance, you must electronically file (e-file) and pay (e-pay) tax.

Avoid Filing Errors

The most common filing errors that result in you receiving a tax bill are:

1. **Not using** the correct return for the collection period.
2. **Not filing** the return by the due date. Check the due date on each return.
3. **Reporting incorrect information** on Lines 1, 3, and 4.
4. **Forgetting to complete Lines A and B** (discretionary sales surtax).

Verify a Resale or Exemption Certificate Online

To verify a resale or exemption certificate, visit our Internet site:
www.myflorida.com/dor

FLORIDA SALES AND USE TAX RETURN
Collection Period


DR-15EZ
R. 07/12

Certificate Number: _____
Surtax Rate: _____

DOR USE ONLY
 / /
postmark or hand-delivery date

Location/Mailing Address Changes:
New Location Address: _____

Telephone Number: (_____) _____
New Mailing Address: _____


FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST

Amount Due From Line 9
On Reverse Side

Check here if payment was made electronically.

Due: _____
Late After: _____

Complete Back of Return **FIRST!**

	DOLLARS		CENTS	
1. Gross Sales <small>(Do not include tax)</small>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<p>Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.</p> <p>Signature of Taxpayer _____ Date _____ Telephone # _____</p> <p>Signature of Preparer _____ Date _____ Telephone # _____</p> <p>Discretionary Sales Surtax Information</p> <p>A. Taxable Sales and Purchases NOT Subject to DISCRETIONARY SALES SURTAX <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p>B. Total Discretionary Sales Surtax Collected <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/></p> <p style="text-align: center;">E-file / E-pay to receive collection allowance</p> <p style="text-align: right;">Please do not fold or staple.</p>
2. Exempt Sales <small>(Include these in Gross Sales, Line 1)</small>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
3. Taxable Sales/Purchases <small>(Include Internet/Out-of-State Purchases)</small>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
4. Total Tax Collected <small>(Include Discretionary Sales Surtax from Line B)</small>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
5. Less Lawful Deductions	<input type="text"/>	<input type="text"/>	<input type="text"/>	
6. Less DOR Credit Memo	<input type="text"/>	<input type="text"/>	<input type="text"/>	
7. Total Tax Due	<input type="text"/>	<input type="text"/>	<input type="text"/>	
8. Less Collection Allowance or Plus Penalty and Interest	<input type="text"/>	<input type="text"/>	<input type="text"/>	
9. Amount Due With Return <small>(Enter this amount on front)</small>	<input type="text"/>	<input type="text"/>	<input type="text"/>	

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 collection period. If the 20th falls on a Saturday, Sunday, or 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 Initiating Electronic Payments (E-pay): You must initiate electronic payments no later than 5:00 p.m., ET, on the business day prior to the 20th. You must send electronic payments on or before the initiation deadlines. (Check the *Calendar of Due Dates*, Form DR-659.) Keep the confirmation/trace number or acknowledgement in your records.

Zero returns: You must file a tax return for each collection period, even if no tax is due.

Paper filers may Telefile Zero Returns: If you file a paper return, have zero tax due, and are not claiming any deductions or credits, you may telefile by calling 800-550-6713. Telefile is available 24 hours a day, seven days a week and when you telefile, you do not need to mail your paper return. Keep the confirmation number for your records.

Penalty and Interest: Avoid penalty and interest by filing your return and paying tax on time for each collection period. The easiest way to avoid most filing/payment errors is to file (e-file) and pay (e-pay) your tax electronically.

Electronic Filing and Payment: You can file and pay sales and use tax by using the Department's convenient, free, and secure Internet site or you may purchase software from an approved vendor. You may voluntarily file and pay tax electronically; however, taxpayers who paid **\$20,000 or more** in sales and use tax during the most recent state fiscal year (July through June) **are required** to file and pay tax electronically during the next calendar year (January through December).

Enroll to file and pay electronically: Visit the Department's Internet site at www.myflorida.com/dor. After you complete your electronic enrollment, additional information about electronic filing will be mailed to you.

Vendor software: You may purchase software from an approved vendor to file and pay sales and use tax electronically (software often includes additional features). 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 you previously filed for the same collection 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 is online. Visit the Department's website at www.myflorida.com/dor 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 may use the "Taxpayer Copy" of the return included in your coupon book or the return mailed to you. Use the return printed with the same collection period as the return you previously filed. You may also download a blank return from our Internet site; be sure to include your certificate number, collection period, business name, and address.

- Write "**Amended replacement**" on the return you use (see example).
- Enter the correct information on Lines 1-9.

Your amended return may result in an overpayment of tax or additional tax due. **If you overpaid or underpaid the amount due with your original return, the amount reported on Line 9 of the amended return will not match the additional amount you owe or any overpayment made.** You must pay any additional tax due with the amended return. If you have overpaid, we will issue you a credit memo for the amount overpaid for that return after we process and approve your amended return.

Checks or Money Orders (NO Cash): Tax payments must be in U.S. funds only. Do not send cash in the mail. Make checks or money orders payable to the Florida Department of Revenue. Write your complete sales and use tax certificate number on your check or money order.

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: Window-style envelopes are provided for paper filers to use when mailing returns and payments. 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 preprinted on it,** write your business name, address, certificate number, and collection period in the spaces provided. If you do not have a return envelope, mail your return and payment to:

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

To replace lost or damaged preprinted returns or coupon books, contact Taxpayer Services or your nearest service center.

Account Changes

If you change your business name, business location, mailing address, or close or sell your business, you must notify the Department immediately. The quickest way to make changes to your business location, mailing address, phone numbers, or tax status (active/inactive) is to notify us online. Go to www.myflorida.com/dor, select *Information for Businesses and Employers*, then select *Change address or account status*.

If you choose to notify us by mail, complete, sign, and mail these forms included in your coupon book:

- The **Change of Address or Business Name** page to notify us of a change in address that occurs within a county; or
- The **Closing or Sale of Business** page with your final tax return.

You must submit a new registration online, or obtain a *Florida Business Tax Application* (Form DR-1) online, at www.myflorida.com/dor if you:

- **Move your business location from one county to another; or**
- **Change your legal entity; or**
- **Change the ownership of your business.**

Florida Annual Resale Certificate

Registered sales and use tax dealers are provided an *Annual Resale Certificate* to make tax-exempt purchases or rentals of property or services for resale. Provide a signed copy of your current *Annual Resale Certificate* 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 sellers with either a paper or an electronic copy of your signed certificate.** If you purchase or rent items that will be used in your business, your *Annual Resale Certificate* should **not** be used.

Line-by-Line Instructions

It is your duty as a dealer to collect the applicable amount of sales and use tax and discretionary sales surtax when you finally 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 *Annual Resale Certificate for Sales Tax* brochure (Form GT-800060) is posted on our Internet site. (Go to www.myflorida.com/dor and search for "GT-800060.")

If you are the selling dealer, and the purchaser who is buying items or taxable services for resale, does not present a current annual resale certificate but knows his or her sales tax certificate number, you can obtain a **transaction resale authorization number** through our Internet site or phone system.

Verify a resale or exemption certificate and obtain a transaction resale authorization number by:

- Visiting our Internet site at www.myflorida.com/dor or
- Calling our automated toll-free verification system at 877-357-3725.

Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida's state sales tax rate is 6%; however, there is an established "bracket system" for collecting sales tax on any part of each total taxable sale that is less than a whole dollar amount. Additionally, most counties also have a discretionary local option sales surtax.

$$[\text{State Sales and Use Tax Rate}] + [\text{Discretionary Sales Surtax Rate}] = [\text{Total Tax Rate}]$$

Bracket rates are posted on our Internet site at www.myflorida.com/dor. The *Sales Tax Rate Table* (Form DR-2X) provides tax rates for most counties that charge a discretionary sales surtax.

Calculate the total tax to be collected on the total amount of the sale. The total tax collected must be shown on each invoice. The sales tax and discretionary sales surtax may be shown as one total, or each tax can be shown separately. In many cases, the actual tax you collect is more than a straight percentage of the sales or use tax and surtax. You must use the bracket system to calculate the tax due when any part of each total sale is less than a whole dollar amount.

Example:

A customer purchases a taxable item that sells for \$60.67 (before tax) in a county with no discretionary sales surtax. To calculate the correct amount of Florida sales tax, the seller first multiplies \$60 by 6% (state sales tax rate) to determine the sales tax on the whole dollar portion of the sale ($\$60 \times 6\% = \3.60). Using the bracket system, the seller then determines that the correct amount of sales tax on the amount less than a dollar (\$.67) is \$.05. Therefore, the total sales tax due on this transaction is \$3.65 ($\$3.60 + \$.05$ cents).

Line 1, Gross Sales

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

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*.

Line 3, Taxable Sales/Purchases

To determine Taxable Sales/Purchases (Line 3), subtract Line 2 from Line 1 and then **add 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.

The "use tax" rate is the same as the sales tax rate (6% plus the applicable discretionary sales surtax rate). Include use tax and discretionary sales surtax on the return for the collection period during which you purchased, used, or consumed the item(s).

How to compute Line 3

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

Line 4, Total Tax Collected

Enter total tax collected and/or use tax owed on taxable purchases, including discretionary sales surtax. Also, report the discretionary sales surtax collected and/or owed on Line B. Use tax must be included on Line 4 of the return for the collection period during which the item is used or consumed.

Line 5, Less Lawful Deductions

Enter the total amount of allowable tax deductions, except sales tax credit memos (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. If lawful deductions exceed the total tax collected, see the instructions for completing Line 7. **Do not include documentation with your return.**

Line 6. Less Department of Revenue (DOR) Credit Memo

Enter the total amount of any sales tax **credit memo(s)** issued to you by the Department. If the Department credit memo(s) exceeds the total tax collected, see the instructions for completing Line 7.

Line 7. Total 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. If this is 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

If you electronically file (e-file) your return and electronically pay (e-pay) tax timely, you are entitled to receive a collection allowance. The collection allowance is 2.5% (.025) of the first \$1,200 of the Total 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. Filing and paying your tax using the Department's website or using approved software is fast, accurate, and secure. Visit e-Services on our website for additional information about filing (e-file) and paying (e-pay) tax electronically.

Only dealers who e-file and e-pay timely may receive a collection allowance, and 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. We will calculate the proper collection allowance and transfer this 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, you will owe the minimum penalty of \$50 even if you are filing a late "**zero tax due**" return.

There are specific penalties imposed for fraud, fraudulent claim of exemption, failure to collect and pay, or an attempt to evade or defeat the sales tax. See sections 212.12, 212.085, and 213.29, F.S.

Interest

If your payment is late, you owe interest on the Total 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 factors, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and posted online at www.myflorida.com/dor.

Line 9. Amount Due With Return

Enter the result of Line 7 minus collection allowance (unless donated to education) **or** plus penalty and interest on Line 9.

Only dealers who e-file and e-pay timely may receive a collection allowance. If you choose to donate your collection allowance to education, check the "donate to education" box and leave Line 8 blank.

The amount due on Line 9 is the amount you owe, including discretionary sales surtax. **Enter the amount from Line 9 on the front of your return.**

Electronic Payment Check Box

If you make your payment electronically, check the box on the front of your DR-15EZ 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.

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*, posted on our Internet site.

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 rate is 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 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 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 1-4 of your DR-15EZ 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 Florida county	with a discretionary surtax	sells & delivers	into the county where the selling dealer is located	surtax is collected at the county rate where the delivery is made
If a selling dealer located in any Florida county	with or without a discretionary surtax	sells & delivers	into counties with different discretionary surtax rates	surtax is collected at the county rate where the delivery is made*
If a selling dealer located in any Florida county	with or without a discretionary surtax	sells & delivers	into counties without a discretionary surtax	surtax is not collected*
If an out-of-state selling dealer		sells & delivers	into a Florida county with a discretionary surtax	surtax is collected at the county rate where the delivery is made*
If an out-of-state selling dealer		sells & delivers	into a Florida county without a discretionary surtax	surtax is not 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.**

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. The example below 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 Collected

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 Collected. The example below illustrates how to compute the discretionary sales surtax on Line B.

Example for Line B

A business located in a county with a 1% 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: $\$1,000 \times 1\% = \10.00 discretionary sales surtax collected on each item. To complete Line B, the business enters the total discretionary sales surtax collected ($\$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 in the spaces provided. Please provide telephone number(s) in the space(s) provided.

Resources



Information, forms, and tutorials are available on our Internet site:

www.myflorida.com/dor



To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.



For a written reply to **tax questions**, write:
Taxpayer Services Mail Stop 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112



To order a new coupon book, call 800-352-3671.

E-Services

Filing and paying tax electronically is convenient, accurate, and secure.

To file and pay sales and use tax electronically (e-file and e-pay), visit our website at www.myflorida.com/dor.

Get the Latest Tax Information

Sign up to get e-mail notices automatically when we post:

- Tax Information Publications (TIPs).
- *Facts on Tax*, a quarterly publication.
- Proposed rules, notices of rule development workshops, and more.

Sign up at: www.myflorida.com/dor