

Sales and Use Tax Return

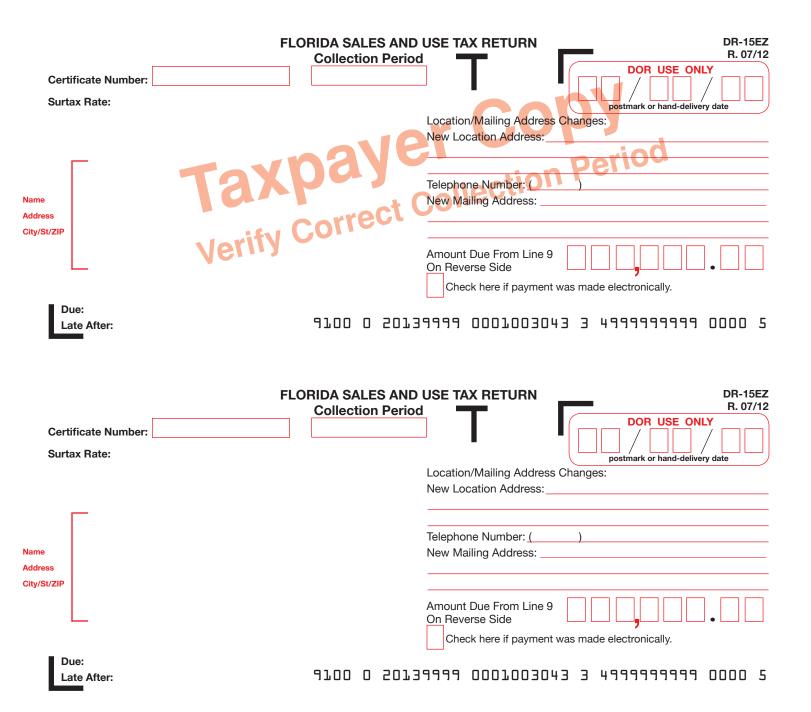
DR-15EZ R. 07/12

Rule 12A-1.097 Florida Administrative Code Effective 01/13

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

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

Please read the *Instructions for DR-15EZ Sales* and Use Tax Returns (Form DR-15EZN) before you complete this return. Instructions are posted on our website at **www.myflorida.com/dor**.



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

Discretionary Sales Surtax: 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 on taxable sales when delivery or use occurs in a county that imposes a surtax. Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, posted on our Internet site.

