



Sales and Use Tax Return

DR-15CS
R. 01/11

Rule 12A-1.097
Florida Administrative Code
Effective 01/11

Please complete this return.
Attach your check or money order and mail to:

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

If the Department mails you a personalized form, **instructions** will be enclosed for completing your 2011 return. If you get a form from the Internet or one of our offices and need instructions, you may visit us online at www.myflorida.com/dor or call 800-352-3671 (TDD at 800-367-8331 or 850-922-1115). Make certain you read the instructions for **each** line of the return before completing your 2011 Sales and Use Tax return.

Certificate Number: SALES AND USE TAX RETURN HD/PM Date: / / DR-15 R. 01/11

Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Collected
A. Sales/Services
B. Taxable Purchases	Include use tax on Internet / out-of-state untaxed purchases →		.	.
C. Commercial Rentals
D. Transient Rentals
E. Food & Beverage Vending

Transient Rental Rate: Surtax Rate: Collection Period:

Check here if donating collection allowance to education, and leave Line 11 blank.

5. Total Amount of Tax Collected	.
6. Less Lawful Deductions	.
7. Total 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	.

Do not write in the space below.

9100 0 20119999 0001003031 8 4999999999 0000 5

Due: Late After: Check here if payment was made electronically.

Taxpayer Copy
Verify Correct Collection Period

Name
Address
City/St/ZIP

Certificate Number: SALES AND USE TAX RETURN HD/PM Date: / / DR-15 R. 01/11

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Proper Collection of Tax: Florida's general sales tax rate is 6 percent; however, there is an established "bracket system" for calculating the tax due when any part of each total taxable sale is less than a whole dollar amount. Other rates may also apply. See instructions.

Discretionary Sales Surtax: Most counties levy a discretionary sales surtax on most transactions subject to sales and use tax. These taxes are distributed to local governments throughout the state. The amount of money distributed is based on how you complete your tax return, especially the lines on the back of the return. Dealers should impose discretionary sales surtax on taxable sales when delivery or use occurs in a county that imposes surtax. Please see Form DR-15DSS (if enclosed) or visit us online at www.myflorida.com/dor to obtain a copy. This form provides you with each county's discretionary sales surtax rate(s).

Fraud Penalties: There are specific penalties imposed for **fraud, fraudulent claim of exemption, failure to collect and pay over, or an attempt to evade or defeat the sales tax.** Please see the instructions for detailed information regarding the penalties, fines, and punishments for certain sales tax offenses.

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true (sections 92.525(2), 212.12, and 837.06, Florida Statutes).

_____ Signature of Taxpayer	_____ Date	_____ Signature of Preparer	_____ Date
(_____) Telephone Number		(_____) Telephone Number	

Discretionary Sales Surtax (Lines 15(a) through 15(d))

- 15(a). Exempt Amount of Items Over \$5,000 (included in Column 3) 15(a).
- 15(b). Other Taxable Amounts **NOT** Subject to Surtax (included in Column 3) 15(b).
- 15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3) 15(c).
- 15(d). **Total Amount of Discretionary Sales Surtax Collected** (included in Column 4)..... 15(d).
- 16. Total **Enterprise Zone Jobs Credits** (included in Line 6) 16.
- 17. Taxable Sales/Untaxed Purchases of **Electric Power or Energy** — 7% Rate (included in Line A)..... 17.
- 18. Taxable Sales/Untaxed Purchases of **Dyed Diesel Fuel** — 6% Rate (included in Line A)..... 18.
- 19. Taxable Sales from **Amusement Machines** (included in Line A) 19.
- 20. Rural and/or Urban High Crime Area Job Tax Credits 20.
- 21. Other Authorized Credits 21.

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true (sections 92.525(2), 212.12, and 837.06, Florida Statutes).

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