



Sales and Use Tax Return

DR-15
R. 01/19
Rule 12A-1.097, F.A.C.
Effective 01/19
Page 1 of 2

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

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

Please read the *Instructions for DR-15 Sales and Use Tax Returns* (Form DR-15N), incorporated by reference in Rule 12A-1.097, F.A.C., before you complete this return. Instructions are posted at floridarevenue.com/forms.

Certificate Number: **Florida** Sales and Use Tax Return HD/PM Date: / / DR-15 R. 01/19

	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity
B. Taxable Purchases	Include use tax on Internet / out-of-state untaxed purchases →		.	.
C. Commercial Rentals
D. Transient Rentals
E. Food & Beverage Vending
Surtax Rate: Reporting Period			5. Total Amount of 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	E-file/E-pay Only
			12. Plus Penalty	.
			13. Plus Interest	.
			14. Amount Due with Return	.

Name Address City/St ZIP
**FLORIDA DEPARTMENT OF REVENUE
 5050 W TENNESSEE ST
 TALLAHASSEE FL 32399-0120**

Due: Late After: 9100 0 20199999 0001003031 4 4999999999 0000 5

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File and Pay Online to Receive a Collection Allowance. When you electronically file your tax return and pay timely, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of tax due, not to exceed \$30. To pay timely, you must initiate payments no later than 5:00 p.m., ET, on the business day prior to the 20th. More information on filing and paying electronically, including a *Florida e-Services Calendar of Electronic Payment Deadlines* (Form DR-659), is available at floridarevenue.com.

Due Dates. Returns and payments are **due on the 1st and late after the 20th day of the month** following each reporting period. **A return must be filed for each reporting period, even if no tax is due.** If the 20th falls on a Saturday, Sunday, or a state or federal holiday, returns are timely if postmarked or hand delivered on the first business day following the 20th.

Penalty. If you file your return or pay tax late, a late penalty of 10% of the amount of tax owed, but not less than \$50, may be charged. The \$50 minimum penalty applies even if no tax is due. A floating rate of interest also applies to late payments and underpayments of tax.

Under penalties of 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 Surtax - Lines 15(a) through 15(d)

15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)	15(a).	
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	15(b).	
15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)	15(c).	
15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4)	15(d).	
16. 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.	

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Florida Sales and Use Tax

Sales Tax

Each sale, admission, purchase, storage, or rental in Florida is taxable, unless the transaction is exempt. Florida imposes a general state sales tax rate of 6% on sales and purchases of items, services, and transient rentals. However, other rates may apply such as:

- 4% on amusement machine receipts
- 5.7% on leases and licenses of commercial real property
- 6.95% on electricity

Discretionary Sales Surtax

In addition to the state sales tax rate, many Florida counties have a discretionary sales surtax that applies to most transactions subject to sales and use tax. The county surtax rate applies to a taxable item or service delivered into a county imposing a surtax. The surtax rate for motor vehicles and mobile homes is determined by the home address of the purchaser. For certain transactions, only the first \$5,000 of a taxable sale or purchase is subject to the discretionary sales surtax.

Discretionary sales surtax rates vary by county. Counties may charge a rate between 0.5% to 2.5%; however, there are some counties that do not impose a surtax. The *Discretionary Sales Surtax Information* (Form DR-15DSS), updated yearly in November, provides the surtax rates for each Florida county.

Transient Rental Taxes

In addition to state sales and use tax and discretionary sales surtax, Florida law allows counties to impose local option transient rental taxes on rentals or leases of accommodations in hotels, motels, apartments, rooming houses, mobile home parks, RV parks, condominiums, or timeshare resorts for a term of six months or less.

In many counties, the local transient rental taxes are reported and remitted directly to the local government; however, sales tax and discretionary sales surtax on transient rentals are always reported and remitted to the Department. The *County Local Option Transient Rental Tax Rates* (Form DR-15TDT) provides the transient rental tax rate for each Florida county.

Florida's Bracket System

Florida uses a bracket system for calculating sales tax and surtax on each transaction when the transaction is less than one dollar or falls between two whole dollar amounts. Multiply the whole dollar amount by the tax rate (state tax rate plus the county discretionary sales surtax rate) and use the bracket system to calculate the tax on amounts less than one dollar. The *Common Sales Tax Brackets* (Form DR-2X) includes brackets for the combined state rate and various discretionary sales surtax rates.

Taxable Purchases - Use Tax

Use tax is due on the use or consumption of taxable goods or services when Florida sales tax was not paid at the time of purchase. For example:

- If you buy a taxable item in Florida and did not pay sales tax, you owe use tax.
- If you buy an item tax-exempt intending to resell it, and then use the item in your business or for personal use, you owe use tax.
- If you buy a taxable item outside Florida and bring it into (or have it delivered into) Florida, and you did not pay sales tax on the item, you owe use tax.

Who Must Register to Collect Tax?

If your business will sell taxable goods or services, you must register to collect, report, and remit sales and use tax **before you begin conducting business in Florida**. Each of your Florida business locations must be registered. Examples of business transactions subject to Florida sales and use tax are:

- Sales of retail goods (new and used)
- Sales of prepared food and meals
- Sales of service warranties
- Sales of certain services (e.g., detective or burglar protection, nonresidential cleaning, and nonresidential pest control)
- Rental or lease of tangible personal property (e.g., vehicles, machinery, or other goods)
- Repairs or alterations of items
- Charges for admission to any place of amusement, sport, or recreation
- Charges for renting, leasing, or licensing the use of real property (e.g., “commercial rental property” such as commercial office or retail space, self-storage units, or mini-warehouses)
- Charges for renting, leasing, or licensing living, sleeping, or housekeeping accommodations for rental periods of six months or less (e.g., “transient rental accommodations” such as hotel and motel rooms, condominium units, timeshare resort units, beach or vacation houses, campground sites, or trailer or RV parks)
- Operating membership clubs that provide recreational or physical fitness facilities
- Operating vending machines or amusement machines

How Do I Register to Collect Sales Tax?

You can register to collect, report and pay sales tax and discretionary sales surtax online at floridarevenue.com/taxes/registration. The online system will guide you through a series of questions to help determine your tax obligations. If you do not have internet access, you can complete a paper *Florida Business Tax Application* (Form DR-1).

As a registered sales and use tax dealer, a *Certificate of Registration* (Form DR-11) and a *Florida Annual Resale Certificate for Sales Tax* (Form DR-13) will be mailed to you. If you are not filing electronically, paper tax returns will be mailed to you. The *Certificate of Registration* must be displayed in a clearly visible place at your business location. The *Florida Annual Resale Certificate for Sales Tax* is used for tax-exempt purchases you intend to resell. If the goods bought for resale are later used (not resold), you must report and pay use tax and surtax on those items. Florida law provides for criminal and civil penalties for fraudulent use of a *Florida Annual Resale Certificate for Sales Tax*.

Filing and Paying Tax

You can file returns and pay sales and use tax, plus any applicable surtax, using the Department's online file and pay website at floridarevenue.com/taxes/filepay or you may purchase software from a software vendor. A list of software vendors is available on the Department's website at floridarevenue.com/taxes/eservices.

Returns and payments are due on the 1st and late after the 20th day of the month following each reporting period, whether you are filing monthly, quarterly, twice a year or yearly. If the 20th falls on a Saturday, Sunday or state or federal holiday, returns are timely if filed electronically, postmarked or hand-delivered on the first business day after the 20th. **Florida law requires you to file a tax return even if you do not owe sales and use tax.**

When you electronically pay only or you electronically file and pay at the same time, you must initiate your electronic payment and receive a confirmation number no later than 5:00 p.m., ET, on the business day prior to the 20th. Keep the confirmation number in your records. The *Florida eServices*

Calendar of Electronic Payment Deadlines (Form DR-659) provides a list of deadlines for initiating electronic payments on time and is available on the Department's website at floridarevenue.com/forms.

If you file your return or pay tax late, a late penalty of 10% of the amount of tax owed, but not less than \$50, may be charged. The \$50 minimum penalty applies even if no tax is due. Penalty will also be charged if your return is incomplete. A floating rate of interest applies to underpayments and late payments of tax. Interest rates are available on the Department's website at floridarevenue.com/taxes/rates.

Updating Your Business Information

The quickest way to notify the Department of changes to your account, such as updates to your name, address or location, or when you temporarily suspend or resume business operations, is online at floridarevenue.com/taxes/updateaccount.

If you close or sell your business, **you must file a final return and pay all 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.

Resources for Business Success: Partnership with SCORE

The Department is proud to partner with SCORE to provide tools and resources to help businesses succeed. SCORE is a nonprofit association of volunteer business counselors supported by the U.S. Small Business Administration. In partnership with SCORE, the Department presents webinars on topics that provide important information for your business. Webinars are available through the Department's website at floridarevenue.com/taxes/education.

Reference Material

Brochures – Download these brochures from floridarevenue.com/forms:

- *Florida's Discretionary Sales Surtax* (GT-800019)
- *Florida Annual Resale Certificate for Sales Tax* (GT-800060)

Industry-specific brochures are also available on the Department's website.

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

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

Subscribe to Receive Updates by Email

Visit floridarevenue.com/dor/subscribe to sign up to receive an email when the Department posts:

- Tax Information Publications (TIPs)
- Proposed rules, including notices of rule development workshops and emergency rulemaking
- Due date reminders for reemployment tax and sales and use tax



Sales and Use Tax on Trade Show and Convention Exhibitors

GT-800040
R. 12/17

Definitions

Convention Hall - Includes exhibition halls, civic centers, stadiums, theaters, performing arts centers, recreational facilities, and auditoriums, whether publicly or privately owned.

Exhibitor - Any person who enters into a written agreement to display tangible personal property or services during the trade show, exhibition, or convention.

Trade Show and Convention - A meeting of limited duration of individuals with organizational ties or similar interests. One of the purposes of the trade show or convention is the displaying of products or services or sharing information on them, without a major purpose of making retail sales of tangible personal property.

What is Taxable?

The sale of tickets or passes to attend a trade show, exhibition, or convention is subject to sales tax as an admission. The sponsor, organizer, or ticket agent collecting the admission is responsible for collecting and reporting sales tax and applicable discretionary sales surtax on the admission charge.

All sales of taxable items and services made within a trade show, exhibition, or convention are subject to Florida sales tax and surtax, unless the sale is specifically exempt. Promotional materials and items that are provided at no charge by the exhibitor are subject to Florida sales or use tax and surtax.

What is Exempt?

When space is subleased to a trade show, exhibition, or convention in a convention hall, exhibition hall, or auditorium, the sponsor who holds the prime lease is subject to sales tax and surtax on the rental payments for the prime lease and the sublease is tax exempt.

Who Must Register to Collect Tax?

Whether an exhibitor is required to register to collect sales tax and surtax is dependent on the terms of the written agreement between the exhibitor and the sponsor or organizer regarding the sale of items or services at the event or as a result of the event.

Any exhibitor who displays tangible personal property or services at a trade show, exhibition, or convention **must register** as a dealer and collect and report sales tax and surtax on sales of taxable property or services when the written agreement authorizes an exhibitor to make:

- Retail sales in Florida of taxable tangible personal property or services; or
- Mail order sales of taxable tangible personal property or services to Florida customers.

Registered exhibitors and dealers who make taxable retail sales during a trade show, exhibition, or convention must collect sales tax and surtax from the purchaser at the time of sale.

An exhibitor who conducts no other business activity in Florida that requires registration **does not need to register** when the written agreement:

- Prohibits the sale of taxable tangible personal property or services; or

- Limits the exhibitor to only make sales for the purposes of resale. The exhibitor must obtain a copy of the purchaser's *Florida Annual Resale Certificate for Sales Tax* (Form DR-13) or a resale authorization number issued by the Department.

Keeping Records

All exhibitors, sponsors, and organizers must maintain records and copies of agreements for three years. All records and documents must be made available to the Department upon request.

How Do I Register to Collect Sales Tax?

You can register to collect and report tax through our website. The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete a paper *Florida Business Tax Application* (Form DR-1).

After we approve your registration, you will receive a *Certificate of Registration* (Form DR-11) and a *Florida Annual Resale Certificate for Sales Tax* (Form DR-13). If you are not filing electronically, we will mail paper tax returns to you. The *Florida Annual Resale Certificate for Sales Tax* is used for tax-exempt purchases you intend to resell. If the goods bought for resale are later used (not resold), you must report and pay use tax and surtax on those items. Florida law provides for criminal and civil penalties for fraudulent use of a *Florida Annual Resale Certificate for Sales Tax*.

When is Tax Due?

Returns and payments are due the first day of the month and late after the 20th of the month following each reporting period, whether you are filing monthly, quarterly, twice a year, or yearly. If the 20th falls on a Saturday, Sunday, or state or federal holiday, returns and payments will be timely if they are postmarked on the first business day after the 20th. **Florida law requires you to file a tax return even if you do not owe sales and use tax.**

Electronic Filing and Payment

We offer the use of our free and secure website to file and pay sales tax. You also have the option of buying software from a software vendor. For more information on electronic filing and payment options, visit our website.

You may voluntarily file and pay taxes electronically; however, if you pay \$20,000 or more in sales and use tax between July 1 and June 30 (the state fiscal year), you must use electronic funds transfer (EFT) for the next calendar year to pay your taxes.

If you make tax payments using electronic funds transfer (EFT), you must initiate electronic payments no later than 5:00 p.m., ET, on the business day before the 20th.

Penalty and Interest

Penalty - If you file your return or pay tax late, a late penalty of 10 percent of the amount of tax owed, but not less than \$50, may be charged. The \$50 minimum penalty applies even if no tax is due. Penalty will also be charged if your return is incomplete.

Interest - A floating rate of interest applies to underpayments and late payments of tax. Current and prior period interest rates are posted on our website.

Reference Material

Tax Laws - Our online Revenue Law Library contains statutes, rules, legislative changes, opinions, court cases, and publications. Search the library for:

- Rule 12A-1.005, Florida Administrative Code (F.A.C.) - Admissions
- Rule 12A-1.060, F.A.C. - Registration
- Rule 12A-1.070, F.A.C. - Leases and Licenses of Real Property; Storage of Boats and Aircraft

Brochures – Download these brochures from our “Forms and Publications” page:

- *Florida’s Discretionary Sales Surtax* (GT-800019)
- *Florida Annual Resale Certificate for Sales Tax* (GT-800060)

Information, forms, and tutorials are available on the Department’s website at **floridarevenue.com**

If you have questions or need assistance, 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**.

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Subscribe to Receive Updates by Email from the Department.

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