



**DR-15CS Sales and Use Tax Return — Line-by-Line Instructions**



**Line A, Sales**

“Sales” means the total of all wholesale and retail sales transactions. “Sales” includes, but is not limited to:

- Sales, leases, or licenses to use certain property or goods (tangible personal property)
- Sales and rentals/admissions, amusement machine receipts, and vending machine receipts for all items other than food and beverage
- Leases or licenses to use real property
- Purchases of machines including vending/amusement machines, machine parts, and repairs thereof
- Sales, purchases, and/or rentals of self-propelled, power-drawn, power-driven farm equipment (2.5% rate)
- Sales/purchases of commercial telecommunications services, electric power or energy (7% rate)
- Sales/purchases of prepaid telephone calling cards (6% rate)
- Sales/purchases of dyed diesel fuel for off-road use, including all vessels (6% rate)

**Amusement and Vending Machine Sales** - Operators of amusement machines and vending machines containing items other than food and beverage should compute their gross sales by dividing the total receipts from the machine(s) by the appropriate divisor for the county tax rate where the machine(s) is located (see table below). Prepaid telephone calling cards sold through vending machines are taxable at 6%. Amusement machine operators must complete Lines 24 (a) and (b) on the back of the return. Operators of vending machines containing food or beverage items, see Line E.

Sales/Surtax Rate	Amusement Divisor	Other Vended Items
		(including Prepaid Telephone Calling Cards) Divisor
6.0%	1.040	1.0659
6.5%	1.045	1.0707
6.75%	1.0475	1.0727
7.0%	1.050	1.0749
7.5%	1.055	1.0791

**Column 1, Gross Sales**

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

**Column 2, Exempt Sales**

Enter the total amount of tax-exempt sales included in Line A, Column 1. Enter zero, if none. Tax-exempt sales include, but are not limited to, sales for resale, sales of items specifically exempt, and sales to exempt organizations.

**Column 3, Taxable Amount**

Subtract total exempt sales from gross sales and enter the taxable amount. If you report sales exempt from discretionary sales surtax, complete Lines 15(a) and 15(b) on the back of the return. Report sales subject to discretionary sales surtax on Line 16.

**Column 4, Tax Collected**

Enter the total amount of tax collected, including discretionary sales surtax. Report the discretionary sales surtax collected on Line 17 on the back of the return.

**Line B, Taxable Purchases**

Taxable purchases are goods or services you have used or consumed that were not taxed by your suppliers and not purchased for resale (e.g., from catalogs, the Internet, or local or out-of-state vendors), and taxable items originally purchased untaxed for resale but later used or consumed by the business. You must pay use tax on these taxable purchases. The use tax rate is the same as the sales tax rate (6% plus

the applicable discretionary sales surtax rate). Use tax must be remitted on the return for the collection period during which the item is used or consumed. Purchases of: 1) self-propelled, power-drawn, or power-driven farm equipment; 2) dyed diesel fuel for off-road use; 3) commercial telecommunications services; and 4) and electric power or energy used that were not taxed at the time of purchase must be included in Line A.

**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, complete Lines 15(a) and 15(b) on the back of the return. Report purchases subject to discretionary sales surtax on Line 16.

**Column 4, Tax Collected**

Enter the total amount of use tax owed, including discretionary sales surtax. Report the discretionary sales surtax owed on Line 17 on the back of the return.

**Line C, Services**

Taxable services include commercial pest control, commercial/residential burglary/security, commercial maintenance/cleaning and detective services.

**Column 1, Gross Sales**

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

**Column 2, Exempt Sales**

Enter the total amount of tax-exempt sales of services included in Line C, Column 1. Enter zero, if none.

**Column 3, Taxable Amount**

Subtract total exempt sales from gross sales and enter the taxable amount. If you report sales of services exempt from discretionary sales surtax, complete Line 15(b) on the back of the return. Report sales of services subject to discretionary sales surtax on Line 16.

**Column 4, Tax Collected**

Enter the amount of total tax collected, including discretionary sales surtax. Report the discretionary sales surtax collected on Line 17 on the back of the return.

**Line D, Transient Rentals**

Transient rentals are leases or rentals of short term (6 months or less) living accommodations such as hotels, motels, condominiums, apartments, houses, etc. Declared exempt facilities, which include migrant labor camps, travel trailer parks, mobile home parks, and recreational vehicle parks, are not subject to tax (see Section 212.03, F.S.). If the 11th and 12th digits of your certificate of registration number are 39 or 85, you must report transient rentals on this line. Other rentals are reported on Line A.

**Column 1, Gross Sales**

Enter the total gross sales of amounts charged for transient rentals only. Do not include tax collected in this amount.

**Column 2, Exempt Sales**

Enter the total amount of tax-exempt transient rentals included in Line D, Column 1. Enter zero, if none.

**Column 3, Taxable Amount**

Subtract total exempt transient rentals from total gross transient rentals and enter the taxable amount. If you report transient rentals exempt from discretionary sales surtax, complete Lines 15(a) and 15(b) on the back of the return. Report transient rentals subject to discretionary sales surtax on Line 16.

**Column 4, Tax Collected**

Enter the amount of total tax collected based on the transient rental rate including discretionary sales surtax. Report the discretionary sales surtax collected on Line 17 on the back of the return.

**Line E, Food & Beverage Vending**

Operators of food and beverage vending machines should compute their 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.

Sales/Surtax Rate	Effective July 1, 1999	
		Food and Beverage Divisor
6.0%		1.0645
6.5%		1.0686
6.75%		1.0706
7.0%		1.0726
7.5%		1.0767

**Column 1, Gross Sales**

Enter the total amount of gross sales computed from food and beverage vending machines receipts. This amount does not include tax collected.

**Column 2, Exempt Sales**

Enter the total amount of tax-exempt sales included on Line E, Column 1. Enter zero, if none.

**Column 3, Taxable Amount**

Subtract total exempt sales from gross sales and enter the taxable amount. If you report sales exempt from discretionary sales surtax, complete Line 15(b) on the back of the return. Report vending sales subject to discretionary sales surtax on Line 16.

**Column 4, Tax Collected**

Enter the total amount of tax collected, including discretionary sales surtax. Report the discretionary sales surtax collected on Line 17 on the back of the return.

**Line 5, Total Amount of Tax Collected**

Add all the amounts in Column 4, Lines A through E, and enter the total amount of tax collected. If discretionary sales surtax was collected, it must be included in this amount.

**Line 6, Less Lawful Deductions**

Enter the total amount of all allowable tax deductions. **Do not report sales tax credit memos on this line (see Line 8 instructions).**

Lawful deductions include tax refunded by you to your customers because of returned goods, allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but resold instead, enterprise zone jobs credits, and any other deductions allowed by law.

- Do not include documentation with your return. Documentation to support lawful deductions may be requested later.
- **If you are claiming enterprise zone jobs credits, first complete Lines 18-20.**

**Line 7, Total Tax Due**

Subtract Line 6 from Line 5 and enter the amount. If negative, enter zero (0).

**Lines 8 and 9, Estimated Tax**

If you paid \$200,000 or more sales and use tax (excluding any discretionary sales surtax) on returns filed for the period July 1, 1999 through June 30, 2000 (Florida's fiscal year), you must make an estimated sales tax payment every month, **starting with the December 2000 return due January 1, 2001.** Do not pay estimated tax if this is your final return. If you have questions about estimated tax, contact the Department.

**Line 8, Less Estimated Tax Paid/DOR Credit Memo(s)**

Enter the total amount of estimated tax paid last month and sales tax credit memos issued by the Florida Department of Revenue (DOR). If

the DOR credit memo(s) exceeds the total tax due on Line 7, claim the remaining credit memo balance on Line 8 of your next return. If this is your final return, contact the Department to request an *Application for Refund*.

**Line 9, Plus Estimated Tax Due Current Month**

Enter the total amount of estimated tax due as calculated using one of the three methods as follows.

**Three Methods for Computing Estimated Tax**

The percentage factor for calculating estimated tax is 60%. Estimated tax liability is based only on Florida sales and use tax due (Form DR-15, Line 7, Total Tax Due minus discretionary sales surtax). **If you forget to enter or incorrectly calculate estimated tax, you cannot amend your return.** Compute your estimated tax liability by one of the following methods:

**Method 1**

Calculate 60% of your average sales tax liability for those months during the previous calendar year that you reported taxable transactions. If you correctly calculate your estimated tax using this method, you will not be assessed a penalty for underpayment of estimated tax.

Example: When completing your December 2000 return, calculate your average sales tax liability for the 2000 calendar year. To calculate your average, complete the following steps:

- Step 1. Review all of your 2000 sales tax returns (including December return).
- Step 2. Add together the amounts from Line 7 (minus any discretionary sales surtax) for all 2000 returns.
- Step 3. Divide the total of all Line 7 amounts by the number of returns filed with tax due on Line 7. This is your 2000 average sales tax liability.
- Step 4. Multiply your 2000 average sales tax liability by 60%.
- Step 5. Enter the amount determined in Step 4 on Line 9.

**Method 2**

Calculate 60% of your sales tax collected during the same month of the previous calendar year.

Example: When completing your December 2000 return, look at your January 2000 return and multiply the amount from Line 7 (minus discretionary sales surtax) by 60%. Enter that amount on Line 9.

**Method 3**

Calculate 60% of the tax collected for the collection period following this return.

Example: When completing your December 2000 return, your estimated tax liability is 60% of what you will collect (minus discretionary sales surtax) for the January 2001 return. Enter that amount on Line 9.

**Line 10, Amount Due**

Enter the result of Line 7 minus Line 8 plus Line 9. The amount entered on Line 10 cannot be negative. If this calculation results in a negative amount, contact Taxpayer Services.

**Line 11, Less Collection Allowance**

If your return and payment are filed on time, enter your collection allowance. The collection allowance is 2.5% (.025) of the first \$1,200 of tax due from Line 10, not to exceed \$30. If late, enter zero and proceed to Lines 12 and 13.

**Line 12, Plus Penalty**

Penalty for Late Filing - If your return or payment is late, enter 10% of the amount due from Line 10 for each 30 days, or fraction thereof, that your return or payment is late (see Table of Penalty Charges below). The maximum total penalty is 50% of the amount due. The minimum penalty for monthly filers is \$10. For quarterly, semi-annual and annual filers, the minimum penalty is \$5. Minimum penalties apply, even if you file a "zero tax due" return.

**Penalty for Underpayment of Estimated Tax** - If you underpaid your last month's estimated tax on Line 9, a "**specific**" penalty of 10% is due on the underpaid amount. This penalty is added to the late filing penalty (see Table of Penalty Charges).

**Table of Penalty Charges**

Days Late	Rate	Days Late	Rate
1-30	10%	61-90	30%
31-60	20%	91-120	40%
		over 120	50%

**Line 13, Plus Interest**

If your return or payment is late, interest is owed on the tax due (Line 10). Interest rates are established using the formula in Section 213.235 Florida Statutes and updated on January 1 and July 1 each year. To obtain interest rates, visit our Internet site or contact Taxpayer Services.

To compute interest owed, first calculate the prorated daily interest factor by dividing the interest rate for the filing period by 365 days. Next, estimate the number of days your return is late by counting from the LATE AFTER date listed on the front of the return until the date the return will be postmarked by the U.S. Postal Service or hand delivered to the Department. Finally, multiply the amount of tax due by the number of days late and then by the daily interest rate factor.

Interest Calculation Worksheet			
Tax Due	Days Late	Daily Interest	Interest Due
X	X	*varies =	

\*Daily interest = the current interest rate ÷ 365

**Line 14, Amount Due with Return**

If your return and payment are filed on time, subtract Line 11 from Line 10 and enter the amount due. If your return or payment is late, add Lines 12 and 13 to Line 10 and enter the amount. The amount due on Line 14 is the tax you owe, including discretionary sales surtax. Be sure that you have completed all applicable lines on the back of the return.

**Electronic Funds Transfer Check Box**

If you transmitted your payment electronically, check the box in the bottom left corner of your DR-15 return.

**Instructions for Completing Back of Return**

**Signature**

Sign and date your DR-15 return. For corporations, the authorized corporate officer must sign. If someone else prepared the return, the preparer also must sign and date the return in the space provided.

**Discretionary Sales Surtax (Lines 15-17)**

Discretionary sales surtax must be collected and reported when taxable merchandise or services are sold or delivered to a location within a county imposing a surtax. Out-of-state vendors making sales or deliveries of taxable merchandise or services into Florida must also collect and report surtax. Use the discretionary sales surtax rate imposed by the county where the merchandise or service is delivered. For motor vehicle and mobile home sales, use the surtax rate of the county where the vehicle will be registered. (Refer to Page 4 for county rates.) Only the first \$5,000 on a single sale of tangible personal property is subject to surtax. **The entire amount of rentals of real property or services is subject to surtax.** Discretionary sales surtax must be included with tax reported on Lines A through E in Column 4 of your DR-15 return. Do not remit discretionary sales surtax collected to the County Tax Collector's Office.

**Line 15(a), Exempt Amount of Items over \$5,000**

Enter the amount in excess of \$5,000 of any single taxable item sold or purchased for more than \$5,000. Example: If a single item is sold for \$7,000, enter \$2,000 (the amount over \$5,000) on Line 15(a).

**Line 15(b), Other Amounts in Column 3 Not Subject to Surtax**

Enter the amount of taxable sales or purchases included in Column 3 not subject to discretionary sales surtax. Do not include amounts shown on Line 15(a).

**Line 16, Taxable Sales/Purchases Subject to Surtax**

Enter the amount of taxable sales or purchases on which discretionary sales surtax was collected or due. List amounts in the appropriate column, based on the applicable discretionary sales surtax rate.

**Line 17, Surtax Amounts Collected**

Enter the total amount of discretionary sales surtax collected in the appropriate column. Do not include state sales tax in this amount.

**Lines 18-20, Enterprise Zone Jobs Credits**

An *Application for the Credit Against Sales Tax for Job Creation* (Form DR-15JZ) must be filed and approved prior to claiming enterprise zone credits. After approval by your local Enterprise Zone Development Agency, claim your sales tax enterprise zone jobs credits by completing the appropriate lines (Lines 18-20). Enter your **Enterprise Zone Number** in the space provided.

**Line 18(a), Eligible Employees' Wages x 5% =**

For new employees who earn more than \$1,500 per month and are not participating in the Welfare Transition Program (WTP), multiply the first \$1,500 of their wages by 5% and enter the amount.

**Line 18(b), Eligible WTP Participants' Wages x 15% =**

For new employees who earn more than \$1,500 per month and are participating in the Welfare Transition Program (WTP), multiply the first \$1,500 of their wages by 15% and enter the amount.

**Line 18(c), Eligible Employees' Wages x 15% =**

If 20% or more of your permanent full-time employees are residents of an enterprise zone, multiply eligible employees' (new employees earning not more than \$1,500 per month) wages by 15% and enter the amount.

**Line 18(d), Eligible Employees' Wages x 10% =**

If less than 20% of your permanent full-time employees are residents of an enterprise zone, multiply eligible employees' (new employees earning not more than \$1,500 per month) wages by 10% and enter the amount.

**Line 19(a), Total Enterprise Zone Jobs Credits**

Enter the total of Lines 18(a), 18(b), 18(c), and 18(d).

**Line 19(b), Lawful Deductions for Enterprise Zone Jobs Credits Filers Only**

Enter the total amount of lawful deductions (applicable to Enterprise Zone filers only). If you have lawful deductions but have no Enterprise Zone Jobs Credits, only complete Line 6 of your return. For more information about deductions, see the Lawful Deductions section of these instructions.

**Line 20, Total Enterprise Zone Jobs Credits and Lawful Deductions for Enterprise Zone Filers**

Enter the total of Lines 19(a) and 19(b). Also enter this amount on Line 6 on the front of your return.

**Line 21, Taxable Sales/Purchases/Rentals of Farm Equipment**

Enter the taxable amount of sales, purchases, or rentals of self-propelled, power-drawn, or power-driven farm equipment subject to the 2.5% rate. This amount should also be included in Line A, Column 3.

**Line 22, Taxable Sales/Purchases of Commercial Telecommunications/Electric Power or Energy**

Enter the taxable amount of sales or purchases of commercial telecommunications services and electric power or energy subject to the 7% rate. If the sale or purchase of commercial telecommunications services or electric power/energy occurred in a county that imposes a discretionary sales surtax, the tax rate would be 7% plus the applicable discretionary sales surtax rate.

**Line 23, Taxable Sales/Purchases of Diesel Fuel**

Enter the total amount of dyed diesel fuel sales or purchases (subject to sales or use tax) used in self-propelled off-road equipment, including vessels.

**Line 24(a), Number of Amusement Machines**

Enter the total number of amusement machines operated at your location(s). Do not include vending machines.

**Line 24(b), Taxable Sales from Amusement Machines**

Enter the amount of taxable sales from amusement machines.

# Discretionary Sales Surtax Information

These taxes are distributed to local governments throughout the state. **The amount of money distributed is based upon how you complete each tax return.** Dealers should impose the discretionary sales surtax on taxable sales when delivery occurs in a county that imposes surtax. For motor vehicles and mobile home sales, use the surtax rate of the county where the vehicle will be registered. Only the first \$5,000 on a single sale of tangible personal property is subject to discretionary sales surtax.

## Discretionary Sales Surtax Rates for 2001 (as of December 20, 2000)

COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE	COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE
Alachua	None			Jefferson	1%	Jun 1, 1988	May 2003
Baker	1%	Jan 1, 1994	None	Lafayette	1%	Sep 1, 1991	Aug 2006
Bay	1% (.5%) (.5%)	Jan 1, 1995 May 1, 1998	May 2003 Apr 2008	Lake	1%	Jan 1, 1988	Dec 2002
Bradford	1%	Mar 1, 1993	None	Lee	None		
Brevard	None			Leon	1%	Dec 1, 1989	Dec 2019
Broward	None			Levy	1%	Oct 1, 1992	None
Calhoun	1%	Jan 1, 1993	Dec 2008	Liberty	1%	Nov 1, 1992	None
Charlotte	1%	Apr 1, 1995	Dec 2002	Madison	1%	Aug 1, 1989	Jul 2004
Citrus	None			Manatee	None		
Clay	1%	Feb 1, 1990	Dec 2019	Marion	None		
Collier	None			Martin	1%	Jan 1, 1999	<b>Dec 2001</b> ↗
Columbia	1%	Aug 1, 1994	None	Miami-Dade	.5%	Jan 1, 1992	None
Dade	See Miami-Dade for rates.			Monroe	1.5% (1%) (.5%)	Nov 1, 1989 Jan 1, 1996	Dec 2018 Dec 2005
De Soto	1%	Jan 1, 1988	Dec 2002	Nassau	1%	Mar 1, 1996	None
Dixie	1%	Apr 1, 1990	Mar 2005	Okaloosa	None		
Duval	1% (.5%) (.5%)	Jan 1, 1989 Jan 1, 2001	None Dec 2030	Okeechobee	1%	Oct 1, 1995	None
Escambia	1.5% (1%) (.5%)	Jun 1, 1992 Jan 1, 1998	May 2007 Dec 2002	Orange	None		
Flagler	1%	Dec 1, 1990	Nov 2005	Osceola	1%	Sep 1, 1990	Aug 2025
Franklin	None			Palm Bch	None		
Gadsden	1%	Jan 1, 1996	None	Pasco	None		
Gilchrist	1%	Oct 1, 1992	None	Pinellas	1%	Feb 1, 1990	Jan 2010
Glades	1%	Feb 1, 1992	Jan 2007	Polk	None		
Gulf	.5%	Jul 1, 1997	Jun 2017	Putnam	None		
Hamilton	1%	Jul 1, 1990	Jun 2005	St. Johns	None		
Hardee	1%	Jan 1, 1998	Dec 2004	St. Lucie	.5%	Jul 1, 1996	Jun 2006
Hendry	1%	Jan 1, 1988	Dec 2002	Santa Rosa	.5%	Oct 1, 1998	Sep 2008
Hernando	.5%	Jan 1, 1999	Dec 2003	Sarasota	1%	Sep 1, 1989	Aug 2004
Highlands	1%	Nov 1, 1989	Oct 2019	Seminole	1%	Oct 1, 1991	<b>Sep 2001</b> ↗
Hillsborough	* (.5%) (.25%) (.5%)	Dec 1, 1996 Oct 1, 1997 Oct 1, 2001	Nov 2026 <b>Sep 2001</b> ↗ Sep 2005	Sumter	1%	Jan 1, 1993	None
Holmes	1%	Oct 1, 1995	Sep 2006	Suwannee	1%	Jan 1, 1988	Dec 2002
Indian River	1%	Jun 1, 1989	May 2004	Taylor	1%	Aug 1, 1989	Dec 2029
Jackson	1.5% (1%) (.5%)	Jun 1, 1995 Jul 1, 1996	May 2010 Jun 2006	Union	1%	Feb 1, 1993	Dec 2005
				Volusia	None		
				Wakulla	1%	Jan 1, 1988	Dec 2002
				Walton	1%	Feb 1, 1995	None
				Washington	1%	Nov 1, 1993	None

\* Through September 30, 2001, the total surtax rate for Hillsborough County is .75 percent. Effective October 1, 2001, the total surtax rate for Hillsborough County is 1 percent.