



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

DR-15EZ  
R. 10/25  
Rule 12A-1.097, F.A.C.  
Effective 12/25  
Page 1 of 7

**Sales Tax on Commercial Rentals Repealed  
Effective October 1, 2025.  
See TIP 25A01-04.**

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

### Businesses that:

- ▶ Pay \$200,000 or more in sales and use tax during the State of Florida's prior fiscal year (July 1 - June 30);
- ▶ Sell or deliver taxable items into any county with a different discretionary sales surtax rate than the county's surtax rate where your business is located;
- ▶ Lease or rent living or sleeping accommodations (transient rentals);
- ▶ Sell:
  - aircraft,
  - boats or boat trailers, or
  - motor vehicles, mobile homes, or other vehicles;
- ▶ Report tax on receipts from:
  - amusement machines, or
  - vending machines;
- ▶ Sell or purchase untaxed dyed diesel fuel for use in off-road equipment or boats; or
- ▶ Claim any jobs, economic incentive, or scholarship-funding tax credit

are **NOT** eligible to use a DR-15EZ return and must use a DR-15 return.

If you have received a DR-15EZ (paper or electronic) and must use a DR-15 to report sales and use tax, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays), to update your account information and request a DR-15 return.

## Collection Allowance

**File and pay electronically and on time to receive a collection allowance.**

## Verify a Resale or Exemption Certificate:

**Online:** Visit  
[floridarevenue.com/taxes/certificates](http://floridarevenue.com/taxes/certificates)

**Phone:** 877-357-3725

**Mobile app:** Available for iPhone, iPad, and Android devices

## Education Website

Visit the Department's Taxpayer Education webpage for additional information and tutorials at  
[floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

# Complete the Back of the Return First!

	DOLLARS				CENTS	
1. Gross Sales (Do not include tax)						
2. Exempt Sales (Include these in Gross Sales, Line 1)						
3. Taxable Sales/Purchases (Include Internet/Out-of-State Purchases)						
4. Total Tax Due (Include Discretionary Sales Surtax from Line B)						
5. Less Lawful Deductions						
6. Less DOR Credit Memo						
7. Net Tax Due						
8. <del>Less Collection Allowance or</del> Plus Penalty and Interest						
9. Amount Due With Return (Enter this amount on front)						

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

Signature \_\_\_\_\_

Signature \_\_\_\_\_

**The total amount of lawful deductions (Line 5) and sales tax credit memos issued by the Department (Line 6) cannot be more than the total tax due (Line 4).**

**Discretionary Sales Surtax Information**

A. Taxable Sales and Purchases NOT Subject to DISCRETIONARY SALES SURTAX

B. Total Discretionary Sales Surtax Due

**E-file / E-pay to Receive Collection Allowance**

Please do not fold or staple.

File and pay electronically and on time to receive a collection allowance.

Be sure to use the correct tax return for each reporting period.

**Florida Sales and Use Tax Return** DR-15EZ

Reporting Period: \_\_\_\_\_

Certificate Number: \_\_\_\_\_

Surtax Rate: \_\_\_\_\_

Location/Mailing Address Changes:

New Location Address: \_\_\_\_\_

Telephone Number: ( ) \_\_\_\_\_

New Mailing Address: \_\_\_\_\_

FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0120

Amount Due From Line 9  
On Reverse Side

Due: \_\_\_\_\_

Late After: \_\_\_\_\_

HD/PM DATE: \_\_\_\_/\_\_\_\_/\_\_\_\_

Enter the amount due from Line 9 on the back of the return.

## 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 reporting period. If the 20th falls on a Saturday, Sunday, or a 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 Electronic Payments:** To avoid penalty and interest, you must initiate your electronic payment and receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th. Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit [floridarevenue.com/forms](http://floridarevenue.com/forms), select the eServices

section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

**Due Date Reminders:** If you file your paper returns monthly or quarterly, you can sign up to receive an email every reporting period, reminding you of the due date. Visit [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

**No Tax Due? Telefile at 800-550-6713 - You must file a tax return for each reporting period, even if no tax is due.** You can telefile using the toll-free number to conveniently file your returns when no tax is due and you are not claiming deductions or credits. When you telefile your return instead of mailing it, you will receive

a confirmation number for your records. If you telefile, remember:

- to have your certificate number handy - it's printed on your returns; and
- do not mail your return to the Department - keep it with your confirmation number.

**Electronic Filing and Payment:** You can file returns and pay sales and use tax using the Department's website or you may purchase software from a software vendor. You may voluntarily file returns and pay tax electronically; however, taxpayers who paid **\$5,000 or more** in sales and use tax during the State of Florida's prior fiscal year (July 1 through June 30) **are required** to file returns and pay tax electronically during the next calendar year (January through December).

**Enroll to file and pay electronically:** Visit [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll) to enroll. After you complete your electronic enrollment, additional information about electronic filing will be sent to you.

**Vendor software:** You may purchase software from a software vendor to file and pay sales and use tax electronically. 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 reporting 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 [floridarevenue.com](http://floridarevenue.com) 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 will need a blank return from the Department. To download a blank return, visit [floridarevenue.com/forms](http://floridarevenue.com/forms), select the Sales and Use Tax section, and then select the return that you need. **Write your certificate number, reporting period, business name, and address on the return.**

Write "**Amended replacement**" on the return you use (see preceding example) and enter the correct information on your return.

Your amended return may result in an overpayment or an additional amount due. **If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 9 of the amended return will not match any overpayment or any additional amount due.** You must pay any additional amount due with the amended return. If you have overpaid, a credit for the amount overpaid will be issued.

**Checks or Money Orders (NO Cash):** Tax payments must be in U.S. funds only. Make checks or money orders payable to the Florida Department of Revenue. **Write your certificate number on your check or money order.** Mail your check or money order with your return.

**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 and Payments:** If you received window-style envelopes from the Department, 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 printed on it, write your business name, address, certificate number, and reporting period in the spaces provided.** If you do not have a window-style return envelope, mail your return and payment to:

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

**If you need to replace lost or damaged returns or coupon books,** call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

## Account Changes

**If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department.** You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount). To notify us in writing, mail a letter to:

Account Management – MS 1-5730  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee, FL 32399-0160

**Be sure to include your business partner number and your certificate number** in any written correspondence sent to the Department.

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

If you have previously submitted a *Florida Business Tax Application* (Form DR-1) and you have an active *Certificate of Registration* or reemployment tax account issued by the Department, you can use the online or paper *Application for Registered Businesses to Add a New Florida Location* (Form DR-1A) to:

- register additional business locations or rental properties in Florida, or
- reregister a business location that has moved to a different county;

However, you must submit, either online or paper, a new *Florida Business Tax Application* (Form DR-1) if you:

- change your legal entity; or
- change the ownership of your business.

### Florida Annual Resale Certificate

Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number 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. If you purchase or rent property or services that will be used in your business, your Florida Annual Resale Certificate should **not** be used.

As a dealer, you have an obligation to collect the applicable amount of sales and use tax and discretionary sales surtax when you 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 *Florida Annual Resale Certificate for Sales Tax* brochure (Form GT-800060) is available at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Sales and Use Tax section.

Sellers who make tax-exempt sales or rentals for purposes of resale or re-rental must document the exemption using any one of these methods:

- Obtain a paper or electronic copy of your customer's current Florida Annual Resale Certificate.
- For each tax-exempt sale, use your customer's Florida sales tax certificate number to obtain a transaction authorization number.
- For each tax-exempt customer, use your customer's Florida sales tax certificate number to obtain a vendor authorization number.

Sellers may verify a Florida Annual Resale Certificate number and obtain an authorization number:

- Online: Visit [floridarevenue.com/taxes/certificates](http://floridarevenue.com/taxes/certificates)
- Phone: **877-357-3725**
- Mobile app: Available for iPhone, iPad, and Android devices

### Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida's general state sales tax rate is 6%. Additionally, most counties also have a local option discretionary sales surtax. Surtax rates are published in the *Discretionary Sales Surtax Information* form (DR-15DSS) each year and available online at [floridarevenue.com/forms](http://floridarevenue.com/forms) under the Discretionary Sales Surtax and Tourist Development Tax Rates section.

**[State Sales and Use Tax Rate] + [Surtax Rate] = [Total Tax Rate]**

Dealers must calculate the total tax due on each sale. The tax must be shown separately on each invoice and may be calculated on either the combined taxable amount or the individual taxable amounts on an invoice.

Dealers must calculate the total tax due by multiplying the taxable sale by the total tax rate to determine the amount of tax due.

**[Sale Amount] x [Total Tax Rate] = [Tax Due on Sale]**

The tax computation must be carried to the third decimal place and rounded up to the next whole cent when the third decimal place is greater than 4.

**Example:** A customer purchases one taxable item and takes delivery in a county that does not impose a discretionary sales surtax. The dealer's taxable selling price for the item is \$50.45. To calculate the tax due, multiply the taxable selling price by the tax rate of 6% and carry to the third decimal place.

$$\$50.45 \times 6\% \text{ (or } .06) = \$3.027$$

Since the third decimal place is greater than 4, the tax due must be rounded up to the next whole cent. The total tax due on the sale is \$3.03.

## Line-by-Line Instructions

**Sales Tax On Commercial Rentals Repealed Effective October 1, 2025. See TIP 25A01-04.**

### Lines 1 through 4 Instructions to Report Tax on Sales and Purchases

#### Line 1. Gross Sales

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

#### 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* (Form DR-14).

#### 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.



Include use tax and discretionary sales surtax on the return for the reporting period during which you purchased, used, or consumed the item(s).

### How to compute Line 3

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

### Line 4. Total Tax Due

Enter the total tax due including discretionary sales surtax due. Also, report the discretionary sales surtax due on Line B. Use tax must be included on Line 4 of the return for the reporting period during which the item is used or consumed.

### Line 5. Less Lawful Deductions

Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (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. **Do not include documentation with your return.**

### Line 6. Less Department of Revenue Credit Memo

Enter the total amount of any sales tax **credit memo(s)** issued to you by the Department.

### Line 7. Net 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.

**You will not receive a credit** if the total amount of lawful deductions (Line 5) plus the amount of sales tax credit memos (Line 6) is greater than the total tax due (Line 4). If the total amount of lawful deductions plus credits is greater than the total tax due, reduce the amount of lawful deductions and credit memos claimed to equal the total tax due. You may report the remaining amount of lawful deductions and credits (not to exceed the net amount of tax due) on your next return. When you file 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

When you file and pay electronically and on time, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of the Net 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. More information on filing and paying electronically is available at [floridarevenue.com/taxes/eServices](http://floridarevenue.com/taxes/eServices).

**If you are entitled to a collection allowance**, you 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. The Department will calculate the collection allowance and transfer that 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, the minimum penalty is **\$50 even if you file a late return with no tax due**.

### Interest

If your payment is late, you owe interest on the Net 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 rates, are updated semiannually on January 1 and July 1 each year and available at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

### Line 9. Amount Due With Return

If you file and pay electronically and on time and do not donate your collection allowance to education, enter the result of Line 7 minus collection allowance on Line 9. If you file late or pay late, enter the result of Line 7 plus penalty and interest on Line 9.

The amount due on Line 9 is the amount you owe. **Enter the amount from Line 9 on the front of your 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 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 by calling Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.**

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*, available at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

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 below 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 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.**

Use the Department's Address/Jurisdiction database to determine which county an address is located in. Visit [floridarevenue.com/taxes/pointmatch](http://floridarevenue.com/taxes/pointmatch).

### 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 for Line A 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 Due

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 Due. The example for Line B illustrates how to compute the discretionary sales surtax on Line B.

### Example for Line B

A business located in a county with a 1% discretionary sales 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 x 1% = \$10.00 discretionary sales surtax collected on each item. To complete Line B, the business enters the total discretionary sales surtax due (\$10 x 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. Please provide the telephone number of each person signing the return.

### 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 and delivers	into the county where the selling dealer is located	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
	with or without a discretionary surtax		into counties <b>with different</b> discretionary surtax rates	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
	with or without a discretionary surtax		into counties <b>without</b> a discretionary surtax	surtax <b>is not</b> collected
If an <b>out-of-state</b> selling dealer		sells and delivers	into a Florida county <b>with</b> a discretionary surtax	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
			into a Florida county <b>without</b> a discretionary surtax	surtax <b>is not</b> 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.**

## Contact Us

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Forms are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**If you have questions, need assistance, or need to replace a lost or damaged return or coupon book**, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For a written reply to tax questions, email Taxpayer Services at [fdortaxpayerservices@floridarevenue.com](mailto:fdortaxpayerservices@floridarevenue.com).

To find a **taxpayer service center** near you, visit [floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters).

**Subscribe to Receive Updates by Email from the Department.** Subscribe to receive an email for filing due date reminders, Tax Information Publications, or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

## References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).

Form DR-15EZ	Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-15	Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-26S	Application for Refund – Sales and Use Tax	Rule 12-26.008, F.A.C.