

Have You Bought or Received Merchandise from Out of State or through the Internet? You Might Owe Florida Tax.

Florida law imposes a 6 percent use tax on out-of-state purchases if sales tax was not paid at the time of purchase. Use tax generally applies to items purchased outside Florida, including another country, that are brought or delivered into this state and would have been taxed if purchased in Florida. Examples include: purchases made through the Internet, mail-order catalog purchases, purchases made in another country, furniture purchased from dealers located in another state, or computer equipment ordered from out-of-state vendors.

If an out-of-state seller did not collect sales tax, the burden to voluntarily comply with Florida law is **yours**. You must send your payment directly to the Florida Department of Revenue. This payment is required by section 212.06(8), Florida Statutes.

Is there an exception?

Yes. Items purchased and **used** in another state, territory of the United States, or the District of Columbia for six months or longer before being brought into Florida are not subject to use tax. Items purchased and used in another country do not qualify for this exception.

Is there a credit for any tax paid at the time of purchase?

Yes. If you paid 6 percent or more sales tax to an out-of-state seller at the time of purchase, no tax is due. However, if the out-of-state seller charged **less** than 6 percent tax, you must pay "use tax" equal to the difference between what you paid in tax and the 6 percent tax imposed by Florida.

Example: You purchase an item from a company located in Georgia. The Georgia company charges you a lawfully imposed Georgia sales tax of 4 percent. You must pay an additional 2 percent Florida **use tax**.

- Any sales tax paid in another country cannot be used as a credit against the Florida tax due.
- If the amount of tax due to Florida is less than \$1, you do not have to pay the tax.

When must the tax be paid?

The tax is due on the first day of the month following the quarter in which purchases are made and is late after the 20th. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your payment and return must be postmarked on the first business day after the 20th. However, taxpayers who make occasional purchases from out of state find it easier to pay Florida tax when the purchase is made.

Example: If you purchased an item from outside Florida on February 1, the tax is due on April 1 and is late after April 20.

Quarterly Schedule

Purchases made	Tax due	Tax late after
January - March	April 1	April 20
April - June	July 1	July 20
July - September	October 1	October 20
October - December	January 1	January 20

Normally, the Department will waive penalties for taxpayers who voluntarily pay use tax liabilities. Failure to voluntarily comply with Florida sales and use tax laws subjects you to certain penalties.

Note: A registered Florida dealer should not use the *Out-of-State Purchase Return* (Form DR-15MO) to send in use tax. Registered Florida dealers should send in any use tax due on their sales and use tax returns as explained in the instructions for their returns.

Also, taxpayers who purchase an aircraft or boat outside Florida and then bring the aircraft or boat into this state should **NOT** use Form DR-15MO to report their use tax. The Department provides **Form DR-15AIR, Sales and Use Tax Return for Aircraft** for reporting and paying use tax on the purchase of an aircraft. When use tax is due on a boat purchase, tax is paid to the county tax collector, licensed private tag agency, or the Department of Highway Safety and Motor Vehicles when registering the boat in Florida.

For Information and Forms

Information, forms, and tutorials are available on our website:
floridarevenue.com

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

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

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Listing the purchased items for which you computed the total shown on Line 1 is optional; however, it will help assure that no future tax bills are issued by the Department for those items.

Schedule of Purchases			
Items Purchased	Purchased From	Date Received	Amount Paid
Total (Enter on Line 1)			

Signature of Taxpayer

Date