

## Sales and Use Tax Return

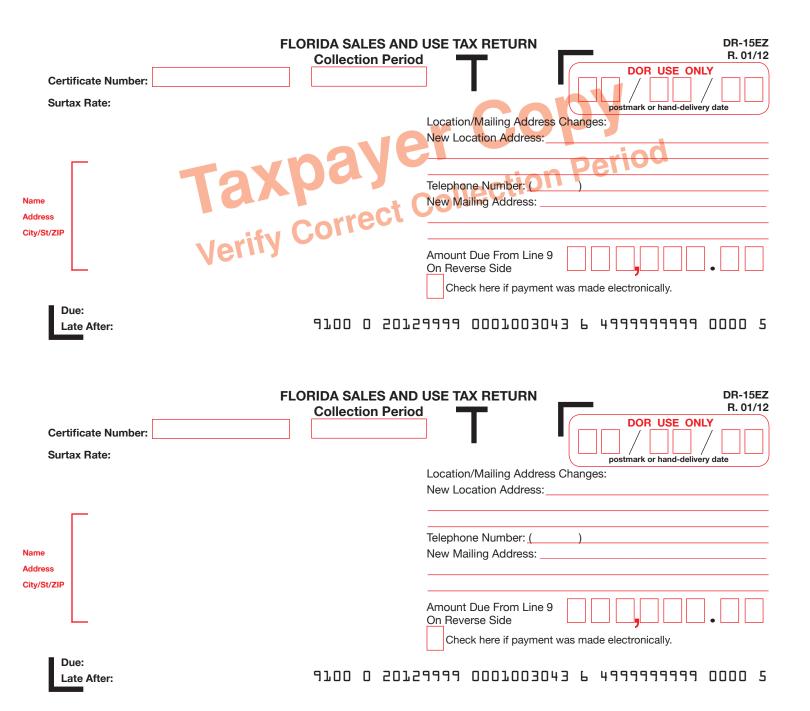
DR-15EZ R. 01/12

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

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

Please read the *Instructions for DR-15EZ Sales and Use Tax Returns* (Form DR-15EZN) before completing this return. DR-15EZN instructions are posted on the Department of Revenue's Internet site at **www.myflorida.com/dor** or you may visit your nearest service center to get a copy.



**Proper Collection of Tax:** Florida's state sales tax rate is 6%; however, there is an established "bracket system" for collecting sales tax on any part of each total taxable sale that is less than a whole dollar amount. The *Sales Tax Rate Table* (Form DR-2X) provides tax rates for most counties that charge a discretionary sales surtax and it is posted on our Internet site at **www.myflorida.com/dor**.

**Discretionary Sales Surtax:** 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 on taxable sales when delivery or use occurs in a county that imposes a surtax. Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, posted on our Internet site.

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.

