Reporting Sales and Use Tax Collected on Owner Bookings.

The rental income that you receive on your own bookings is subject to both Sales and Use and Tourist Development Taxes, regardless of which Country the income is collected in.

	Sales and Use Tax	Tourist Development Tax	Combined
Lake County	7%	4%	11%
Osceola County	7.5%	6%	13.5%
Polk County	7%	5%	12%

Completing a Sales and Use Tax return

Enter the gross rental income value in boxes 1 and 3 on row D, Transient Rentals.
Multiply the amount in box 3D by 7% or 7.5% and enter that amount in box 4D This figure is then carried down to boxes 5, 7 and 10

If you file electronically you are able to claim a collection allowance of 2.5% of the tax due each period, to a maximum of $30. Calculate 2.5% of the value in box 10 and enter this in box 11
Deduct this amount from the amount in box 10 and enter the result in box 14. This is the amount that you need to remit to the Florida Department of Revenue.

On the reverse of the return you need to report the value of discretionary sales surtax collected. This is 1% or 1.5% of the gross rental income reported in 3D on the front, and is already included in the tax value reported on the front.

If you do not receive any rental income in a calendar month it is still necessary to file a return to report that fact. Simply write "NIL RETURN" across the coupon before posting back.

An example of a Sales and Use Tax Return is shown below.

The tax collected on rental income is due on 1st of the month following the month being reported.
If the tax collected is not remitted by the 20th of that month then the return is considered delinquent and penalties and interest become due on the tax payable. No collection allowance can be claimed on a late filing.
To complete a sales and use tax return that is delinquent please refer to the instructions at
www.myflorida.com/dor/taxes/penalties.html

Completing a Sales And Use Tax Return

Enter rental income in Line D, column 1 and 3

Enter tax collected (7% or 7.5% of rental income) in 4D, and copy to rows 5, 7 and 10

Certificate Number:	SALES AND USE TAX RETURN		HD/PM Date: / /	DR-15 R. 01/05
Florida	**1. Gross Sales**	**2. Exempt Sales**	**3. Taxable Amount**	**4. Tax Collected**
A. Sales/Services	.	.	.	.
B. Taxable Purchases	Include Internet / Out-of-State Purchases ⟶		.	.
C. Commercial Rentals		.	.	.
D. Transient Rentals		.	.	.
E. Food & Beverage Vending	.	.	.	.

Transient Rental Rate:	Surtax Rate:		Collection Period			
				5.	Total Amount of Tax Collected	.
				6.	**Less Lawful Deductions**	.
				7.	Total Tax Due	.
				8.	**Less Est Tax Pd / DOR Cr Memo**	.
				9.	Plus Est. Tax Due Current Month	.
				10.	Amount Due	.
				11.	**Less Collection Allowance**	.
				12.	Plus Penalty	.
Due:				13.	Plus Interest	.
Late After:				14.	**Amount Due with Return**	.

☐ Check here if payment was made electronically.

Do Not Write in the Space Below

0100 0 20059999 0001003031 0 4999999999 0000 5

Enter collection allowance of 2.5% of tax due (max $30)
Collection allowance can only be claimed when filing electronically.

Deduct line 11 from line 10. This is the amount due. Enter in row 14

On reverse of form in 15(d). enter 1% or 1.5% of rental income entered in 3D

I hereby certify that this return has been examined by me and to the best of my knowledge and belief is a true and complete return.

_____   _____   _____   _____
Signature of Taxpayer   Date   Signature of Preparer   Date

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 Collected (included in Column 4)	15(d). _____
16. Total **Enterprise Zone Jobs Credits** (included in Line 6)	16. _____
17. Taxable Sales/Purchases/Rentals of **Farm Equipment** — 2.5% Rate (included in Line A)	17. _____
18. Taxable Sales/Purchases of **Electric Power or Energy** — 7% Rate (included in Line A)	18. _____
19. Taxable Sales/Purchases of **Dyed Diesel Fuel** — 6% Rate (included in Line A)	19. _____
20. Taxable Sales from **Amusement Machines** (included in Line A)	20. _____