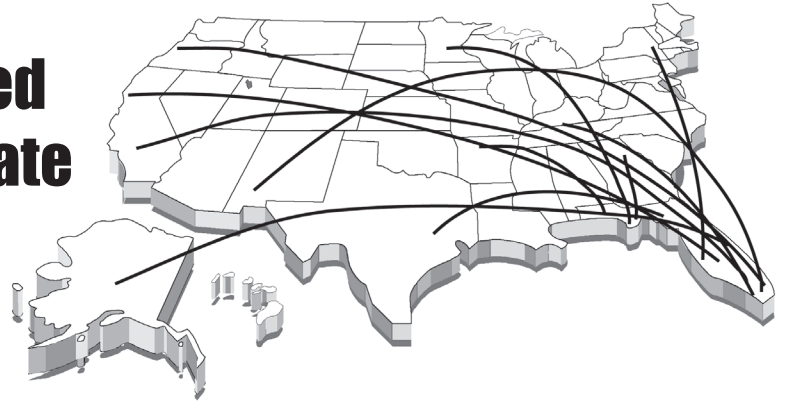


# Florida Tax on Purchases

DR-15MO  
R.08/05

## Have You Bought or Received Merchandise from Out of State or through the Internet?

## You Might Owe Florida Tax.



### Instructions for Out-of-State Purchase Return

- Line 1.** Enter the total amount paid for all taxable goods you purchased through the Internet, from out of state, in another country, or through mail-order companies during the quarter for which you are filing this return.  
  
Do not include purchases upon which Florida tax has been paid.
- Line 2.** Multiply Line 1 by .06. If the result is less than \$1, do not complete or mail this return.
- Line 3.** If you paid sales tax on these goods to another state, the District of Columbia, or a U.S. territory, enter the amount paid on Line 3. You cannot claim credit for tax paid in a foreign country.
- Line 4.** Subtract Line 3 from Line 2 and enter the result on Line 4. If the result is less than \$1, do not complete or mail this return.

- Line 5.** Interest is due on late returns. A floating rate of interest applies to late payments. To obtain the current floating interest rate, contact Taxpayer Services at 800-352-3671 or 850-488-6800.

- Line 6.** Enter the total tax and interest due (Line 4 plus Line 5).

Sign and date the back of the return.

Mail your return with payment to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0100

Use black ink. Example A - Handwritten Example B - Typed



Detach Here

### Florida Department of Revenue Out-of-State Purchase Return

This form is **not** to be used by registered Florida sales tax dealers.

DR-15MO  
R. 08/05

Purchases made for quarter ending   /   (see Quarterly Schedule)

Social Security Number    -   -

Federal Employer ID No.   -

Purchaser's Name \_\_\_\_\_  
(Print or Type)

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

County \_\_\_\_\_

**DR-15MO**

1. Amount Purchased  
(Enter total from Schedule of Purchases)
2. Tax (Line 1 x .06)
3. Less Credits (Taxes paid)
4. Total Tax Due  
(Line 2 minus Line 3)
5. Interest
6. Amount Due  
(Total of Lines 4 and 5)

DOLLARS		CENTS
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

**DOR USE ONLY**

-         -

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

**F**lorida law imposes a 6% use tax on out-of-state purchases if sales tax was not paid at the time of purchase. The use tax normally applies to items purchased outside Florida, including another country, which 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 advertising in magazines.

If an out-of-state seller fails to collect sales tax, the burden to voluntarily comply with Florida law is **yours**. You must submit 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 6 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% or more sales tax to the dealer at the time of purchase, no tax is due. However, if the dealer charged **less** than 6% tax, you must pay "use tax" equal to the difference between what you paid in tax and the 6% tax imposed by Florida.

**Example:** You purchase an item from a mail-order catalog company located in Georgia. The Georgia company charges you a lawfully imposed Georgia sales tax of 4%. The item purchased is shipped to you at a Florida location. You must pay an additional 2% 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 the 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 late after April 20.

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

### 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

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

Information and forms are available on our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor)

To receive forms by mail:

- Order multiple copies of forms from our Internet site at [www.myflorida.com/dor/forms](http://www.myflorida.com/dor/forms) or
- Fax your form request to the DOR Distribution Center at 850-922-2208 or
- Call the DOR Distribution Center at 850-488-8422

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671 or 850-488-6800.

Hearing or speech impaired persons may call the TDD line at 800-367-8331 or 850-922-1115.

For a written response to your tax questions, write:

Taxpayer Services  
Florida Department of Revenue  
1379 Blountstown Hwy  
Tallahassee FL 32304-2716

Providing the information on how the total shown on Line 1 was reached is optional; however, it will help assure there will be no future tax bills for the items listed on which tax has been paid with this return.

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

Signature of Taxpayer \_\_\_\_\_

Date \_\_\_\_\_