



**FLORIDA DEPARTMENT OF REVENUE
WEST PALM BEACH SERVICE CENTER
2468 Metrocentre Blvd
West Palm Beach FL 33407-3199
561-640-2800**

General Tax Administration
Child Support Enforcement
Property Tax Administration
Administrative Services
Information Services

Marshall Stranburg
Executive Director

NOTICE TO ALL VENDORS

The Florida Department of Revenue is required to survey special events/trade shows for compliance under 212.06, F.S. **All Persons** are required to collect and remit the tax to the Department of Revenue. The Department has attached a form DR-15 (sales and use tax return) below for reporting the tax collected at this event. (*Note) If your organization is involved in three (3) or more events within a twelve month period, you are required to register with the Department of Revenue, and report the tax as a registered dealer. Further information regarding registration or help with completing this form may be obtained by contacting your local service center.

NOT-FOR PROFIT/EXEMPT ORGANIZATIONS

Pursuant to 12A-1.001 (3)(B), F.A.C., exempt organizations, with the exception of churches, are required to collect and remit the tax on all transactions which are subject to the tax imposed by Part 1, Chapter 212, F.S.

ALL VENDORS REQUIRED TO COLLECT

12A-1.037 (1)(C), F.A.C., states..."The sale of any tangible personal property made by a person on the same commercial premises or from a location in competition with other dealers required to collect tax on the sale of tangible personal property, even though the sale may otherwise qualify as an occasional or isolated sale, it is not an occasional or isolated sale and is taxable."

DR-15 INSTRUCTIONS:

Column 1 – Enter the total gross sales

Column 2 – Enter any tax exempt sales

Column 3 – Enter taxable amount (gross sales less exempt sales)

Column 4 – Enter tax collected (Palm Beach County FL tax rate 6.0%) *see back of form for bracket card rates*

Lines 5,7,10 – Enter tax collected

Line 12 – If your return is postmarked after the below due date a \$50.00 minimum penalty will apply "or" 10% which ever is greater

Line 13 – If your return is late then multiply the tax due by number of days late by .000246575

Line 14 – Add lines 10,12,13 This is your total amount due.

Sign back of the return and make your check payable to the Florida Dept. of Revenue and return to the above address.

NOTE: If you are a registered dealer, please provide us with your sales tax number (under line 14) as this will serve as an Information Sheet for us to know how much revenue was collected for this particular event. Fill in ROW A and make LINE 14 "zero" in order for us not to confuse this as a remittance return. Your cooperation is appreciated.

| R.01/06 | Sales and Use Tax Return | Florida Department of Revenue | DR-15 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|-------------------------------|----------------------------------|
| 1. GROSS SALES | | 2. EXEMPT SALES | 3. TAXABLE AMOUNT |
| 4. TAX COLLECTED | | | |
| A. Sales | | | |
| IF YOU ATTENDED THIS EVENT YOU <u>MUST</u> FILE THIS RETURN. THE PROMOTER IS REQUIRED TO PROVIDE YOUR NAME AS A PARTICIPANT. ENFORCEMENT ACTION <u>WILL</u> FOLLOW IF YOUR RETURN IS NOT FILED. | | | |
| CERTIFICATE NO. | BARRETT JACKSON | Collection Period | 5. Total amount of tax collected |
| 60-8011900329-7 | | 04/15 | 6. N/A |
| NAME: | | | 7. Total tax due |
| | | | 8. N/A |
| ADDRESS: | | | 9. N/A |
| | | | 10. Amount due |
| CITY: | ST: | ZIP: | 11. N/A |
| | | | 12. Plus penalty (50.00 minimum) |
| PHONE NUMBER: | | | 13. Plus interest |
| Signature: | | | 14. Amount due with return |

DUE BY: The 20th day of the following month
after your Special Event

0000 0 20150430 0001003031 6 4000001190 0329 7

| Sales Tax Brackets Effective 6.0% Taxable Transactions | | | | Sales Tax Brackets Effective 6.0% Taxable Transactions | | | |
|-----------------------------------------------------------|-----|-----------------|-----|-----------------------------------------------------------|-----|-----------------|------|
| Amount of Sales | Tax | Amount of Sales | Tax | Amount of Sales | Tax | Amount of Sales | Tax |
| .10 - .16 | .01 | 5.17 - 5.33 | .32 | 10.34 - 10.50 | .63 | 15.51 - 15.66 | .94 |
| .17 - .33 | .02 | 5.34 - 5.50 | .33 | 10.51 - 10.66 | .64 | 15.67 - 15.83 | .95 |
| .34 - .50 | .03 | 5.51 - 5.66 | .34 | 10.67 - 10.83 | .65 | 15.84 - 16.09 | .96 |
| .50 - .66 | .04 | 5.67 - 5.83 | .35 | 10.84 - 11.09 | .66 | 16.10 - 16.16 | .97 |
| .67 - .83 | .05 | 5.84 - 6.09 | .36 | 11.10 - 11.16 | .67 | 16.17 - 16.33 | .98 |
| .84 - 1.09 | .06 | 6.10 - 6.16 | .37 | 11.17 - 11.33 | .68 | 16.34 - 16.50 | .99 |
| 1.10 - 1.16 | .07 | 6.17 - 6.33 | .38 | 11.34 - 11.50 | .69 | 16.51 - 16.66 | 1.00 |
| 1.17 - 1.33 | .08 | 6.34 - 6.50 | .39 | 11.51 - 11.66 | .70 | 16.67 - 16.83 | 1.01 |
| 1.34 - 1.50 | .09 | 6.51 - 6.66 | .40 | 11.67 - 11.83 | .71 | 16.84 - 17.09 | 1.02 |
| 1.51 - 1.66 | .10 | 6.67 - 6.83 | .41 | 11.84 - 12.09 | .72 | 17.10 - 17.16 | 1.03 |
| 1.67 - 1.83 | .11 | 6.84 - 7.09 | .42 | 12.10 - 12.16 | .73 | 17.17 - 17.33 | 1.04 |
| 1.84 - 2.09 | .12 | 7.10 - 7.16 | .43 | 12.17 - 12.33 | .74 | 17.34 - 17.50 | 1.05 |
| 2.10 - 2.16 | .13 | 7.17 - 7.33 | .44 | 12.34 - 12.50 | .75 | 17.51 - 17.66 | 1.06 |
| 2.17 - 2.33 | .14 | 7.34 - 7.50 | .45 | 12.51 - 12.66 | .76 | 17.67 - 17.83 | 1.07 |
| 2.34 - 2.50 | .15 | 7.51 - 7.66 | .46 | 12.67 - 12.83 | .77 | 17.84 - 18.09 | 1.08 |
| 2.51 - 2.66 | .16 | 7.67 - 7.83 | .47 | 12.84 - 13.09 | .78 | 18.10 - 18.16 | 1.09 |
| 2.67 - 2.83 | .17 | 7.84 - 8.09 | .48 | 13.10 - 13.16 | .79 | 18.17 - 18.33 | 1.10 |
| 2.84 - 3.09 | .18 | 8.10 - 8.16 | .49 | 13.17 - 13.33 | .80 | 18.34 - 18.50 | 1.11 |
| 3.10 - 3.16 | .19 | 8.17 - 8.33 | .50 | 13.34 - 13.50 | .81 | 18.51 - 18.66 | 1.12 |
| 3.17 - 3.33 | .20 | 8.34 - 8.50 | .51 | 13.51 - 13.66 | .82 | 18.67 - 18.83 | 1.13 |
| 3.34 - 3.50 | .21 | 8.51 - 8.66 | .52 | 13.67 - 13.83 | .83 | 18.84 - 19.09 | 1.14 |
| 3.51 - 3.66 | .22 | 8.67 - 8.83 | .53 | 13.84 - 14.09 | .84 | 19.10 - 19.16 | 1.15 |
| 3.67 - 3.83 | .23 | 8.84 - 9.09 | .54 | 14.10 - 14.16 | .85 | 19.17 - 19.33 | 1.16 |
| 3.84 - 4.09 | .24 | 9.10 - 9.16 | .55 | 14.17 - 14.33 | .86 | 19.34 - 19.50 | 1.17 |
| 4.10 - 4.16 | .25 | 9.17 - 9.33 | .56 | 14.34 - 14.50 | .87 | 19.51 - 19.66 | 1.18 |
| 4.17 - 4.33 | .26 | 9.34 - 9.50 | .57 | 14.51 - 14.66 | .88 | 19.67 - 19.83 | 1.19 |
| 4.34 - 4.50 | .27 | 9.51 - 9.66 | .58 | 14.67 - 14.83 | .89 | 19.84 - 20.09 | 1.20 |
| 4.51 - 4.66 | .28 | 9.67 - 9.83 | .59 | 14.84 - 15.09 | .90 | 20.10 - 20.16 | 1.21 |
| 4.67 - 4.83 | .29 | 9.84 - 10.09 | .60 | 15.10 - 15.16 | .91 | 20.17 - 20.33 | 1.22 |
| 4.84 - 5.09 | .30 | 10.10 - 10.16 | .61 | 15.17 - 15.33 | .92 | 20.34 - 20.50 | 1.23 |
| 5.10 - 5.16 | .31 | 10.17 - 10.33 | .62 | 15.34 - 15.50 | .93 | 20.51 - 20.66 | 1.24 |

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 Dealer _____ | | Date _____ | Signature of Preparer _____ | | Date _____ | | |
| 15(a) Exempt Amount of Items Over \$5,000 _____ | | 15(b) Other Amounts in Column 3 Not Subject to Surtax _____ | | | | | |
| | | At .25% Rate | At .5% Rate | At 0.75% Rate | At 1.0% Rate | At 1.25% Rate | At 1.5% Rate |
| 16. | Taxable Sales/Purchases Subject to Surtax | | | | | | |
| 17. | Surtax Amounts Collected | | | | | | |

Enterprise Zone Number _____

18(a). Eligible Employees' Wages x 5% = _____ 18(b). Eligible WAGES Participants' Wages x 15% = _____

18(c). Eligible Employees' Wages x 15% = _____ 18(d). Eligible Employees' Wages x 10% = _____

19(a). Total Jobs Credits [Total of Lines 18(a) through 18(d)] _____ 19(b). Other Refunds and Deductions _____

20. Total of Lines 19(a) and 19(b) [Also Enter this total on Line 6 on front of coupon]..... 20. _____

21. Taxable Sales and Purchases of **Agricultural Equipment**—3% Rate (included in Line A)..... 21. _____

22. Taxable Sales and Purchases of **Commercial Telecommunications/Energy**—7% Rate (included in Line A)..... 22. _____

23. Taxable Sales and Purchases of **Diesel Fuel**—6% Rate (included in Line A)..... 23. _____

24(a). Enter the Number of **Amusement Machines** _____ 24(b). Taxable Sales from Amusement Machines(included in Line A) _____