



# Solid Waste and Surcharge Return

This return and your remittance are due on the first and late after the 20th day of the month following the collection period. To avoid penalty and interest, this return must be postmarked no later than the 20th, even if no tax is due.

Make check payable to and mail to:  
**FLORIDA DEPARTMENT OF REVENUE**  
 5050 W TENNESSEE STREET  
 TALLAHASSEE FL 32399-0125

**Solid Waste and Surcharge Return**      **Florida Department of Revenue**      **HD/PM Date:**   /   /   **DR-15SW R. 04/03**

	A	B	RATE OR FEE	C	FEES AND SURCHARGES COLLECTED
1. Number of new tires subject to fee		X	\$1.00	=	.
2. Dry-cleaning gross receipts subject to tax (see back)		X	2.00%	=	.
3. Number of batteries subject to fee		X	\$1.50	=	.
4. Total rental days subject to surcharge		X	\$2.00	=	.
<b>CERTIFICATE NUMBER</b>	<b>COLLECTION PERIOD</b>	5.	Total amount due		.
		6.	Less Credits		.
		7.	Net amount due		.
		8.	Plus penalty		.
		9.	Plus interest		.
		10.	Amount due with return		.

**Location Address**

Name  
Address  
City/St/ZIP

**STOP**  
After the 20th, see instructions.

**Due:**  
**Late After:**  
 Check here if payment was made electronically.

Do not write in this space.  
 9999 9 99999999 0038003031 9 7999999999 9999 9

**\*\*Detach coupon and return with payment\*\***

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		6.	Less Credits		.
		7.	Net amount due		.
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		9.	Plus interest		.
		10.	Amount due with return		.

**Location Address**

Name  
Address  
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**STOP**  
After the 20th, see instructions.

**Due:**  
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 Check here if payment was made electronically.

Do not write in this space.  
 9999 9 99999999 0038003031 9 7999999999 9999 9

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

<b>SCHEDULE OF GROSS RECEIPTS TAX ON DRY-CLEANING/LAUNDERING</b>	
a. Total of gross receipts:	
b. Less exempt receipts:	
c. Taxable gross receipts (a minus b, carry to Line 2, Column A):	

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

<b>SCHEDULE OF GROSS RECEIPTS TAX ON DRY-CLEANING/LAUNDERING</b>	
a. Total of gross receipts:	
b. Less exempt receipts:	
c. Taxable gross receipts (a minus b, carry to Line 2, Column A):	



**Instructions for Completing the DR-15SW  
Solid Waste and Surcharge Return**

DR-15SWN  
R. 09/03

**GENERAL INFORMATION**

**Timely Filing:** Returns must be filed timely, even if no payment is due. As a general rule, all accounts are set up for monthly filing; however, less frequent filing may be arranged. To discuss changing your filing frequency (collection period), call your local Department of Revenue service center or Taxpayer Services. See "For Information and Forms."

**Electronic Filing and Payment:** Businesses that paid \$30,000 or more in sales and use tax and/or solid waste and surcharge fees during the state's previous fiscal year (July 1 through June 30) are required to file returns and pay tax by electronic means. "Electronic means" includes electronic data interchange (EDI), electronic funds transfer (EFT), telephone, Internet, or similar technology designated by the Department. If your total tax for all sales tax or solid waste accounts with the same federal employer identification number or social security number reached \$30,000 for the period July 1 through June 30, you will be required to file returns and remit tax electronically in the next calendar year.

**New Tire Fee:** The new tire fee is imposed upon the retail dealer at the time of sale. The fee is due whether the tire is sold separately or as a component part of the vehicle. The fee must be separately stated on the sales invoice and included in the total amount subject to sales tax.

**Gross Receipts Tax on Dry-Cleaning/Laundry:** A gross receipts tax is levied on every dry-cleaning and dry drop-off facility engaged in the business of laundering clothing and other fabrics, dry-cleaning clothing and other fabrics, and providing coin-operated dry-cleaning machines in this state. This tax is not imposed on coin-operated laundry machines or on laundry done on a wash, dry, and fold basis.

**Lead-Acid Battery Fee:** The lead-acid battery fee is imposed upon the retail dealer at the time of sale. The fee applies to new or remanufactured batteries for use in motor vehicles (on-road or off-road), vessels, or aircraft. The fee is due whether the battery is sold separately or as a component part of the vehicle, vessel, or aircraft. If the dealer passes this fee along to the purchaser as a cost item, the fee must be separately stated on the sales invoice and included in the total amount subject to sales tax.

**Rental Car Surcharge:** The rental car surcharge is imposed on the lease or rental of motor vehicles designed to accommodate less than nine passengers. The surcharge is included in the lease or rental price on which sales tax is computed and must be listed separately on the invoice. The surcharge applies to the first 30 days of each lease or rental, whether or not the vehicle is licensed in Florida.

**Penalty and Interest:** To avoid penalty and interest, your return and payment must be postmarked no later than the 20<sup>th</sup> day of the month following your collection period. If the 20<sup>th</sup> falls on a Saturday, Sunday, or state or federal holiday, then your return and payment must be postmarked on the first business day following the 20<sup>th</sup>.

**LINE-BY-LINE INSTRUCTIONS**

- Line 1 NUMBER OF NEW TIRES SUBJECT TO FEE:**
- Column A: Enter the number of new tires you sold at retail in this state during your collection period minus the number of tires returned (not including tires returned when consumers were given only a partial refund or partial credit on the purchase of another tire, or were given another tire).
- Column B: The fee is printed on the return.
- Column C: Multiply Column A by Column B and enter the result.
- Line 2 DRY-CLEANING GROSS RECEIPTS SUBJECT TO TAX:**
- First, complete the schedule on the back of the return (see instructions on reverse).
- Column A: Enter the total taxable gross receipts from the Schedule of Gross Receipts Tax, Line c.
- Column B: The tax rate is printed on the return.
- Column C: Multiply Column A by Column B and enter the result.
- Line 3 NUMBER OF BATTERIES SUBJECT TO FEE:**
- Column A: Enter the number of new or remanufactured lead-acid batteries sold at retail or used in this state during your collection period minus the number of batteries returned (do not include batteries returned when consumers were given only a partial refund or credit on the purchase of another lead-acid battery).
- Column B: The fee is printed on the return.
- Column C: Multiply Column A by Column B and enter the result.
- Line 4 TOTAL RENTAL DAYS SUBJECT TO SURCHARGE:**
- Column A: Enter the number of days that a motor vehicle(s) is leased or rented during the month (count only the days that represent the first 30 days, or portion thereof, a vehicle is continuously leased or rented to one lessee or rentee) minus the number of days on which the surcharge has been written off as a bad debt for federal income tax purposes, or other lawful deductions. (See notice on Page 2.)
- Column B: The surcharge is printed on the return.
- Column C: Multiply Column A by Column B and enter the result.
- Line 5 TOTAL AMOUNT DUE:** Enter the total of Column C, Lines 1, 2, 3, and 4.

## LINE-BY-LINE INSTRUCTIONS (continued)

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- Line 6** **LESS CREDITS:** Enter the amount of any solid waste DOR Credit Memo issued by the Department.
- Line 7** **NET AMOUNT DUE:** Enter the result of Line 5 minus Line 6.
- Line 8** **PLUS PENALTY:** If you are late filing your return or paying the tax, fees, or surcharge due, add a late penalty of 10 percent of the amount owed, but no less than \$50. The \$50 minimum penalty applies even if no tax is due.
- Line 9** **PLUS INTEREST:** Calculate interest from the LATE AFTER date on the front of the return until the date that the return will be postmarked by the U.S. Postal Service or hand delivered to the Department. A floating rate of interest applies to underpayments and late payments. The rate is updated January 1 and July 1 of each year by using the formula in section 213.235, Florida Statutes. For current and prior period interest rates, check the Department's Internet site or contact Taxpayer Services (see below).
- Line 10** **AMOUNT DUE WITH RETURN:** Enter the total of Lines 7, 8, and 9. Make your check or money order payable to the Florida Department of Revenue. Write your certificate of registration number on your remittance. Foreign currency or funds drawn from other than U.S. banks will not be accepted.
- ELECTRONIC PAYMENT CHECK BOX:** If the payment is made by electronic funds transfer, check the box on the return.

### BACK OF RETURN

**SIGNATURE:** Be sure to sign and date the back of the return.

### SCHEDULE OF GROSS RECEIPTS TAX ON DRY-CLEANING/LAUNDERING:

- Line a** **TOTAL OF GROSS RECEIPTS:** Enter the total charges imposed for laundering and dry-cleaning clothing and other fabrics (including coin-operated dry-cleaning machines and dry drop-off facilities). Do not include charges imposed for coin-operated laundry machines or laundry done on a wash, dry, and fold basis.
- Line b** **LESS EXEMPT RECEIPTS:** Enter the total exempt receipts from taxable sales made for which a properly executed resale certificate was rendered.
- Line c** **TAXABLE GROSS RECEIPTS:** Enter the result of Line a minus Line b. Also enter this amount on Line 2, Column A.

#### Notice to Dealers Who Collect Rental Car Surcharge

Effective January 1, 2004, dealers who collect the rental car surcharge and are located in two or more counties and file a consolidated Form DR-15SW will be required to report to the Department all surcharge collections according to the county to which the surcharge was attributed. The surcharge is considered attributed to the county where the rental agreement was entered into, which means the county where the lessee picks up the motor vehicle.

Beginning in January 2004, dealers who file a consolidated DR-15SW will be required to file a *Schedule of Rental Car Surcharge by County* (Form DR-15SWS) to record, by county, the number of days that motor vehicles were leased or rented that were subject to the rental car surcharge. Dealers who electronically file Form DR-15SW will also be able to electronically file Form DR-15SWS.

## FOR INFORMATION AND FORMS



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



### Need Forms?

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 or
- Mail your form request to:  
DISTRIBUTION CENTER  
FLORIDA DEPARTMENT OF REVENUE  
168A BLOUNTSTOWN HWY  
TALLAHASSEE FL 32304-3702



### Need Assistance?

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 questions, write:  
TAXPAYER SERVICES  
FLORIDA DEPARTMENT OF REVENUE  
1379 BLOUNTSTOWN HWY  
TALLAHASSEE FL 32304-2716