SUPREME COURT OF FLORIDA

FILED
SID J. WHITE
JUL 2 1993
CLERK, SUPREME COURT
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Chief Deputy Clerk

THE STATE OF FLORIDA,
DEPARTMENT OF REVENUE,

Appellant

vs.

CASE NO. 81,803

District Court of Appeal
3d District - No. 91-1913

MARK ALFORD HERRE,

Appellee

______________________/

INITIAL BRIEF OF APPELLANT, THE STATE OF FLORIDA, DEPARTMENT OF REVENUE

Respectfully submitted,

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STATEMENT OF THE CASE AND FACTS

On October 14, 1988, Herre was stopped by Monroe County sheriff's deputies after they received an anonymous tip that someone was transporting illegal drugs in a car fitting the description of the car Herre was driving. The deputies searched Herre's vehicle and found 300 pounds of marijuana in the trunk. Herre was arrested and charged with trafficking in marijuana.

On November 17, 1988, the Department sent Herre a notice of tax assessment and jeopardy findings. The notice stated that the Department had information Herre "engaged in the unlawful sale, use, consumption, distribution, manufacture, derivation, production, transportation, or storage of . . . cannabis . . . ." Pursuant to section 212.0505, Florida Statutes (Supp. 1988)[1] the Department assessed Herre a tax at the rate of 50 percent of the estimated retail price of the marijuana,[2] resulting in a tax of

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[1] Section 212.0505, Florida Statutes provides in part:

Taxation of unlawful sales, use, and other transactions involving medicinal drugs, cannabis, or controlled substances.--

(1)(a) Every person is exercising a taxable privilege who engages in this state in the unlawful sale, use, consumption, distribution, manufacture, derivation, production, transportation, or storage of any medicinal drug, as defined in chapter 465, cannabis, as defined in s. 893.02, or controlled substance enumerated in s. 893.03. For the exercise of such privilege, a tax is levied on each taxable transaction or incident, including each occasional or isolated unlawful sale, use, consumption, distribution, manufacture, derivation, production, transportation, or storage, at the rate of 50 percent of the estimated retail price of the medicinal drug, cannabis, or controlled substance involved in the transaction or incident.

(b) In addition to any other tax there shall also be a 25 percent surcharge on the estimated price of the transaction or incident taxable under paragraph (a).

[2] The Department computed the estimated retail price of 300 pounds of marijuana to be $210,000.

$105,000. See section 212.0505(1)(a), Florida Statutes (Supp. 1988). The Department assessed the statutory surcharge of 25 percent, resulting in a surcharge of $52,500. Id. §212.0505(1)(b).

The Department assessed a 50 percent penalty under subsection 212.12(2), Florida Statutes (Supp. 1988), for failure to have filed a return and paid the tax. Under subsection 212.12(2), Florida Statutes, "(w)hen any person . . . required . . . to make any return or to pay any tax . . . imposed by this chapter fails to timely file such return or fails to pay the tax . . . due within the time required hereunder . . . a specific penalty shall be added . . . . " Id. §212.12(2)(a). Insofar as applicable here, "[i]n the case of a . . . willful intent to evade payment of any tax . . . the persons . . . attempting to evade the payment . . . shall be liable for a specific penalty of 50 percent of the tax bill . . . ." Id.[3] Accordingly, the Department assessed a 50 percent penalty amounting to $78,750.

The notice stated that the total due was $236,250. The notice also informed Herre the Department determined the taxes

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[3] Florida Administrative Code Rule 12.21.005(1) states in part:

Seizure of Property Under Jeopardy

(1) . . . Jeopardy may be considered to exist where a taxpayer is about to depart from the state, to conceal its property, or to do any other act tending to prejudice or render wholly or partly ineffectual the normal procedures for collection or any amount of tax, penalty, or interest which the Department determine is due, or if the Department otherwise finds that the collection of such amount will be jeopardized by delay. Jeopardy may be considered to exist in the case of billings where the taxpayer has ceased to make regular tax payments and the estimated deficiency is deemed or appears to be substantial.

imposed were in jeopardy because of his "unlawful activity and lack of payment of taxes . . . ." See Fla. Admin. Code R. 12-21.005(1); see also section 212.0505(3), Florida Statute (Supp. 1988). The notice stated that the $236,250 assessment was immediately payable in full. The notice also announced that a copy of the assessment had been forwarded to the State Attorney, as provided under section 212.0505(6)(a), Florida Statutes.[4]

On December 28, 1988, in criminal court, Herre pled no contest to a reduced charge of attempted trafficking in marijuana, was sentenced to five years probation and was fined $5,000.

Herre also petitioned the Department for reconsideration of the final jeopardy assessment and requested an administrative hearing pursuant to sections 72.011 and 120.575, Florida Statutes (1987). Herre argued, among other things, that Section 212.0505, Florida Statutes (Supp. 1988), was unconstitutional as violative of the Fifth and Fourteenth Amendments to the United States Constitution.

The administrative hearing officer entered a recommended order containing findings of fact and conclusions of law, and sustained the amount of the assessment. The hearing officer expressly declined to reach the claim of unconstitutionality, noting that neither a hearing officer nor an agency head is authorized to determine the constitutionality of a statute.

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[4] Section 212.0505(6)(a), Florida Statutes, states in part: "The department shall notify the state attorney of the appropriate circuit of an assessment made under this section."

The Department issued a Final Order adopting the hearing officer's recommended order, with exceptions immaterial here. The Final Order rejected all of Herre's claims and sustained the amount of the assessment in full. The Department ruled that it was not empowered to determine the constitutionality of statutes and declined to express any opinion on those arguments.

The Third DCA has reversed the Department's Final Order on the basis that section 212.0505, Florida Statutes (Supp. 1988), is facially unconstitutional as violative of Herre's right against compelled self-incrimination under the Fifth and Fourteenth Amendments.

In reaching its decision, the lower court held that because of the lack of absolute confidentiality within section 213.053(8), Florida Statutes, any tax information filed by a drug dealer pursuant to section 212.0505, Florida Statutes, can be made available to state and federal law enforcement officials upon the presentation of a subpoena or a court order.

The court expressly declined to follow the decision of the First DCA in Harris v. State Department of Revenue, 563 So. 2d 97 (Fla. 1st DCA) review denied, 574 So. 2d 141 (Fla. 1990). Accordingly, the lower court, sub judice, certified its decision as in direct conflict with Harris. This court also has jurisdiction pursuant to Rule 9.030(a)(1)(A)(ii), Florida Rules of Appellate Procedures.

SUMMARY OF ARGUMENT

The lower court has struck section 212.0505, Florida Statutes, as facially unconstitutional under the authority of Marchetti, Grosso, and Leary, infra. The Court has also certified its decision as in conflict with Harris v. State Department of Revenue, infra.

The United States Supreme Court cases relied upon by the lower court can be distinguished from the case sub judice in that the cases relied upon all deal with different reporting requirements and/or statutes requiring registration and the purchase of drug stamp taxes by illegal drug dealers.

In the opinion below, the Third DCA has focused only upon the confidentiality provision of section 213.053(8), Florida Statutes. Under said statute, a drug dealer complying with section 212.0505, Florida Statutes, could arguably be filing information which could later be shared with law enforcement officials under section 213.053(8), Florida Statutes.

However, the Court was incorrect in failing to recognize that Florida's system of sales taxation is a self-reporting system. In other words, a drug dealer can complete a generic sales tax return form (known as DR-15 CS), attach the amount of taxes owed the state, and mail the form in without incriminating himself per the Fifth Amendment. This aspect of Chapter 212, Florida Statutes, the sales tax law, must be looked at first before reaching the issue of whether adequate confidentiality safeguards exist in section 213.053(8), Florida Statutes.

The Florida sales tax return form itself, form DR-15 CS, does not require a taxpayer to differentiate between legal versus illegal transactions. A taxpayer can report the "bottom line amount" without giving details of the nature of the commodity sold. There is nothing inherently self-incriminatory about sales tax form DR-15. Nor is there any requirement in Chapter 212 which requires that every blank on the DR-15 must be filled in by a taxpayer. A taxpayer's incomplete form may arouse suspicion, but it would not be an admission of criminal activity in and of itself.

The lower court has also cited other state cases involving statutes which were struck on Fifth Amendment grounds because those statutes allowed for release of tax information to law enforcement officials. Again, the other state cases can be distinguished, like the federal cases cited by the lower court, on similar grounds that the sales tax system in Florida is a self-reporting system that does not require self-incriminating information.

The Florida sales tax return is not "testimonial" for Fifth Amendment purposes. This Court should look to the cases of Doe v. U.S. and U.S. v. Edwards, *infra*, as cases containing correct analyses for these proceedings *sub judice*.

ARGUMENT

I. THE APPELLANT'S TAX IS DISTINGUISHABLE FROM THOSE ANALYZED IN MARCHETTI, GROSSO AND LEARY

As the lower court notes, the tax at issue in Marchetti v. United States, 390 U.S. 39, 88 S.Ct. 697, 19 L.Ed.2d 889 (1968) and Grosso v. United States, 390 U.S. 62, 88 S.Ct. 709, 19 L.Ed.2d 906 (1968), was the federal occupational tax on wagers, an illegal activity under the laws of almost every state. The Third DCA also declared in its decision that "the tax at issue here is indistinguishable from those analyzed" in Marchetti v. United States, 390 U.S. 39, 88 S.Ct. 697, 19 L.Ed.2d 889 (1968); Grosso v. United States, 390 U.S. 62, 88 S.Ct. 709, 19 L.Ed.2d 906 (1968); and Leary v. United States, 395 U.S. 6, 89 S.Ct. 1532, 23 L.Ed.2d 57 (1969).

In Marchetti v. United States, 390 U.S. 39, 88 S.Ct. 697, 19 L.Ed.2d 889 (1968), a gambler was required to register and pay an occupational tax. The United States Supreme Court held that such a requirement created a "real and appreciable" hazard of self-incrimination in view of the fact that information obtained through the registration process was readily available to assist efforts of state and federal authorities to enforce statutory penalties.

One of the provisions of 26 U.S.C.A., section 4412, etc., the federal wagering statute involved in Marchetti v. United States, supra, was a requirement that those liable for the tax must: (1) register each year with the director of their local internal revenue district; (2) submit a form and upon it provide their residence and business addresses; (3) indicate whether they

are engaged in the business of accepting wagers; and (4) post the revenue stamps "conspicuously" in their principal places of business. Moreover, each IRS office is instructed to maintain "for public inspection" a listing of all who have paid the tax and to provide copies of the listing to any state or local prosecuting office. 88 S.Ct. at 699-700.

The same federal statute applicable in Marchetti v. United States, supra, also applied in Grosso v. United States, supra. In addition to the statutory requirements set forth above regarding the Marchetti and Grosso, supra, decisions, emphasized that a tax return was due to IRS each month by the gambler and that the return is "expressly designed" for the use only of those engaged in the wagering business. Submission of the form and the replies demanded by each of its questions gave evidence of the taxpayer's wagering activities. Nor could a taxpayer pay the tax without submission of the form. 88 S.Ct. at 712.

In Leary v. United States, 395 U.S. 6, 89 S.Ct. 1532, 23 L.Ed.2d 57 (1969), Leary was convicted under the Marijuana Tax Act which required that all those who deal in marijuana must register both name and place of business with IRS. The forms required by the statute must show the transferor's name, address and the amount involved. A copy of the form is preserved by the IRS and the information contained in the form is made available to law enforcement officials. 89 S.Ct. at 1537.

A parallel between section 212.0505's requirements and Florida Department of Revenue tax form DR-15 CS (Sales and Use Tax Returns) and the federal statutory reporting requirements of

Marchetti, Grosso and Leary was drawn by the Third DCA to show, in the lower court's opinion, an exposure to self-incrimination. As observed by the lower court, at page nine of its decision, the Florida Department of Revenue return must be accompanied by the tax payment and filed with the appropriate Department of Revenue office by the deadline specified in Rule 12A-1.056. Also, line fourteen of form DR-15 CS requires that the "amount due with the return" be shown. But the form does not require disclosure of the identity of the item sold in the sales transaction. (See Appendix T-1.)

Section 212.0505(3), Florida Statutes, specifies that the taxes imposed are "subject to the same . . . procedures for collection and enforcement as other taxes imposed under this part . . . ." Section 212.11(1)(b), Florida Statutes, clearly states that unregistered taxpayers are to submit a return and tax payment on the 20th day of the month following the month for which taxes are due.

In the opinion below, the lower court has focused only upon the confidentiality provision and its potential for abuse of the protection against self-incrimination per Section 213.053(8), Florida Statutes, wherein the Third DCA concludes at page 10:

> Therefore, information filed by a person in compliance with section 212.0505 will be made available to state and federal law enforcement officials upon the presentation of a subpoena or a court order.

But the lower court did not consider what type of information has to be filed in compliance with section 212.0505, Florida Statutes. There is nothing to prevent a dealer in

illegal drugs, for example, of merely completing the return DR-15 CS, in a non-self-incriminating manner. This aspect of Chapter 212, Florida Statutes, the sales tax law, must be looked at first before reaching the issue of whether adequate confidentiality safeguards exist in section 213.053(8), Florida Statutes (Supp. 1988).

The Florida Sales Tax Return itself, form DR-15 CS, does not require a taxpayer to differentiate between legal versus illegal transactions. A taxpayer can report the bottom line amount without giving details of the nature of the commodity sold.

Both the decision sub judice and the decision in Harris v. State Department of Revenue, 563 So. 2d 97 (Fla. 1st DCA 1990), review denied, 574 So. 2d 141 (Fla. 1990), failed to recognize that the reporting mechanism for Florida's drug tax law is dissimilar from drug tax stamp laws in other states[1] and from cases like Grosso, Marchetti and Leary, supra. All of these other cases and decisions are patterned after federal stamp tax statutes and provisions therein.

Florida's drug tax law is unique among federal and state taxation laws in that the general sales tax form does not require self-incriminating information. All that a Florida sales tax

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[1] Such as State v. Roberts, 384 N.W. 2d 688 (S.D. 1986); State v. Smith, 813 P.2d 888 (1991); State v. Durrant, 769 P.2d 1174, cert. denied, 492 U.S. 923, 109 S.Ct. 3254, 106 L.Ed.2d 600 (1989); Briney v. State Department of Revenue, 594 So. 2d 120 (Ala. Ct. App. 1991), cert. denied, (Ala. 1992); Sission v. Triplett, 428 N.W. 2d 565 (Minn. 1988);

taxpayer must show on the return is the amount of the total sale.[2]

In looking at form DR-15 CS, Appendix T-1, line item number one asks for "gross sales" while lines three and four ask for "taxable amount" and "tax collected," respectively. Lines five, seven and ten are redundant insofar as an illegal drug transaction is concerned. Thus, line fourteen is the "bottom line" requiring disclosure of the "amount due with return." Admittedly, the tax on the basis of section 212.0505 is at a different rate than that of the ordinary sales tax which is only six percent (6%). See section 212.0505(1)(a), Florida Statutes, which imposes a tax at the rate of fifty percent (50%) of the estimated retail price of the illegal drug. Moreover, there is also a twenty-five percent (25%) surcharge on the estimated retail price of the taxable transaction. As a consequence, anyone disclosing the "gross sales" amount and the "taxable amount" on lines one and three of DR-15 CS would, by implication, reveal that he was paying taxes on an illegal drug as opposed to payment of taxes on a legal item at six percent (6%). The answer to such a dilemma would be for the drug taxpayer to merely skip over lines one and three and complete lines four, five and fourteen.

A drug dealer taxpayer, under DR-15 CS, is not even required to disclose his occupation or the nature of his business. In short, Florida's system of sales taxation leaves it up to the

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[2] No requirement could be found within Chapter 212 which requires that every line on the form must be completed.

taxpayer to "control" his own self-incrimination by disclosing or not disclosing certain details on the DR-15 form. There is nothing inherently self-incriminatory about DR-15.[3] Nor is there any requirement in Chapter 212 or the Department's sales tax rules that each and every line of the DR-15 must be filled in.[4] What if there was some penalty for not completing all the form's blanks? Then such a penalty would itself be void if it required or coerced disclosures of a self-incriminating nature. True, not filling in some of the form's blanks might arouse suspicion, but mere suspicion does not rise to the level of a "real and appreciable" hazard of self-incrimination. A taxpayer's incomplete form may arouse suspicion, but it is not an admission of criminal activity in and of itself. See U.S. v. Sullivan, 274 U.S. 529, 47 S.Ct. 607, 71 L.Ed. 1037 (1927).

Thus, the Third DCA's inquiry should have first been: Can the return be completed in a non-self-incriminating manner? This question should have been answered before the lower court reached the confidentiality provisions of section 213.053(8), Florida Statutes.

During oral argument of the case sub judice at the Third DCA on February 12, 1992, the court asked whether the self-incrimination problem could lawfully be avoided if a taxpayer attempted to make disguised or semi-anonymous tax filings. As

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[3] Of what good to law enforcement is a name and the tax amount shown on a form?

[4] Fifth Amendment protection applies to compelled written statements and forms as well as compelled oral testimony. Albertson v. SACB, 382 U.S. 70, 79, 86 S.Ct. 194, 199, 15 L.Ed.2d 165 (1965).

has been shown above, a taxpayer could still pay the tax, reveal his identity and yet still not incriminate himself.

At pages 13 and 14 of the decision below, the lower court refers to other state cases which have been struck on Fifth Amendment grounds because the applicable statutes allowed for release of tax information to law enforcement officials. See State v. Roberts, 384 N.W. 2d 688 (S.D. 1986) and State v. Smith, 813 P.2d 888 (1991).

In State v. Roberts, 384 N.W. 2d 688 (S.D. 1986), Roberts was convicted of possession of an untaxed controlled substance without a license. The applicable statute required a license to sell marijuana and controlled substances from the South Dakota Department of Revenue and also required a stamp to be shown on the marijuana or controlled substance indicating payment of the tax. The statute even allowed for release of information from the taxpayer's return to law enforcement officials upon written request to the Secretary of the South Dakota Department of Revenue. It was this feature of the statute, a lack of absolute confidentiality, which rendered the statute unconstitutional. Id. at 690-691.

No argument of the type made herein was made in State v. Roberts, 384 N.W. 2d 688 (S.D. 1986). In State v. Smith, supra, the defendant was convicted of possession of a controlled substance and failure to affix controlled substance tax stamps on a bag of cocaine. On appeal, the Idaho Supreme Court held that the 1989 version of Idaho's Illegal Drug Stamp Tax Act had no express prohibition against using the information obtained

"through the purchase of the stamps" in criminal proceedings or investigations. Id. at 890.

Unlike Idaho and South Dakota, however, Florida does not require the purchase of drug tax stamps which automatically identify the purchaser of the stamps as a drug dealer or as one in possession of illegal drugs.[5]

The lower court did cite two other cases where tax information was kept confidential. See State v. Durrant, 769 P.2d 1174, cert. denied, 492 U.S. 923, 109 S.Ct. 3254, 106 L.Ed.2d 600 (1989) and Briney v. State Department of Revenue, 594 So. 2d 120 (Ala. Ct. App. 1991).

At page 1183, the Durrant Court concluded:

> We hold that under the terms of K.S.A. 1988 Supp. 79-5201, et seq., all information obtained through compliance with the act is confidential and may not be used as evidence in the prosecution of any crimes, other than the enforcement of the act itself.

Here, again, is the same focus upon confidentiality. Similarly, in Briney v. State Department of Revenue, 594 So. 2d 120 (Ala. Ct. App. 1991), the applicable Alabama statute prohibits the tax authorities from revealing facts contained in a report or return; nor can any of the information be used in a criminal proceeding. Id. at 122.

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[5] Contrast with Sission v. Triplett, 428 N.W. 2d 565 (Minn. 1988) wherein Minnesota's Marijuana and Controlled Sustance Taxation Act was upheld since it explicitly provided that dealers are not required to give name, address or other identifying information and are allowed stamps to be mailed to any address or picked up by one other than the dealer.

The Briney Court characterized Alabama's tax confidentiality statute as "nothing less than an absolute exclusionary rule." The court also noted that a drug dealer could not reasonably assume that information provided to the Department would later be used in a criminal prosecution against him. Id.

Again, however, both sets of cases -- approving or disapproving statutes with adequate or inadequate confidentiality provisions -- do not address the argument made herein. Namely, that Florida's tax return form does not require disclosure of any self-incriminating information. Thus, analyzing section 213.053(8), Florida Statutes, for adequate confidentiality becomes an irrelevant exercise because the drug tax can be paid without self-incrimination.

In Doe v. U.S., 487 U.S. 201, 108 S.Ct. 2341, 101 L.Ed.2d 184 (1988), Doe was the target of a federal grand jury investigation. When questioned about the existence of certain bank records, Doe invoked his Fifth Amendment privilege. The government obtained a court order requiring Doe to sign a consent directive authorizing his foreign banks to disclose any accounts over which he had a right to withdrawal. Doe refused to sign the consent directive on Fifth Amendment grounds and was held in civil contempt.

The U.S. Supreme Court held that because the consent directive was not "testimonial" in nature, compelling Doe to sign it did not violate his Fifth Amendment privilege:

> We turn, then, to consider whether Doe's execution of the consent directive at issue here would have testimonial significance. We agree with the Court of Appeals that it

> would not, because neither the form, nor its execution, communicates any factual assertions, implicit or explicit, or conveys any information to the Government.

108 S.Ct. at 2250.

By analogy, the Florida Department of Revenue's form DR-15, if executed with name and tax amount only, would not "communicate any factual assertions, implicit or explicit, or convey any information to the Government." Thus, a drug dealer sending in a sales tax return in Florida would not be acting as a witness against himself.

In U.S. v. Edwards, 777 F.2d 644, 651 (11th Cir. 1985), the court answered a Fifth Amendment claim in connection with drug tax offenses by holding that Edwards had a choice. He could have listed the amount of his income, paid the proper tax, and claimed the Fifth Amendment privilege as to its source.

Likewise, in the case sub judice, any drug dealer could fill out the DR-15 as shown above, pay the proper tax, and invoke the Fifth Amendment if questioned about why he left some of the lines on the form blank. See also U.S. v. Paepke, 550 F.2d 385 at 391 (7th Cir. 1977).

Finally, the question arises: Does record keeping by a drug dealer, as required by Chapter 212, compel a dealer to incriminate himself?

Sections 212.13(2), 213.34 and 213.35, Florida Statutes (Supp. 1988), require that dealers subject to sales tax keep adequate records or books open for audit and inspection by the Department. If a drug dealer is required to keep records of his transactions, subject to audit, is he being compelled to be a witness against himself?

In Nach v. Department of Professional Regulation, 528 So. 2d 908 (Fla. 2d DCA 1988), the Court held:

> No such privilege attaches to records which are required by statute to be kept. Id. at 909.[6]

Accordingly, the cases cited by the lower court all concern the adequacy or inadequacy of a statute's confidentiality provisions. Yet, in Florida, this question should not have been reached since Florida is not a stamp tax state. Sales tax can be paid on the DR-15 generic sales tax form without disclosure of anything remotely self-incriminating.

Both the Harris and Herre Courts failed to recognize the dissimilarity between the reporting mechanism in Florida versus that found in tax laws of other states and in cases like Grosso, Marchetti, and Leary. The cases of Doe v. U.S., supra, and U.S. v. Edwards, supra, should be this Court's guide in analyzing section 212.0505, Florida Statutes, as to any possible Fifth Amendment violation.

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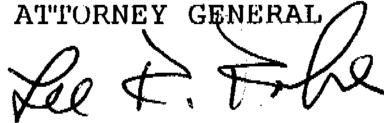
6 (Compare, Mertens v. Division of Consumer Services, 596 So. 2d 89 (Fla. 1st DCA 1992) wherein a Fifth Amendment privilege was found where there was no statutory requirement on Mertens to keep records.)

CONCLUSION

The Court should reverse the lower court's decision and uphold section 212.0505, Florida Statutes (Supp. 1988), as facially constitutional. The conflict between Harris v. State Department of Revenue, 563 So. 2d 97 (Fla. 1st DCA), review denied, 574 So. 2d 141 (Fla. 1990) and the decision under review herein should be resolved on the basis that no Fifth Amendment right is violated in Florida because of Florida's self-reporting system of sales tax taxation.

Respectfully submitted,

ROBERT A. BUTTERWORTH
ATTORNEY GENERAL



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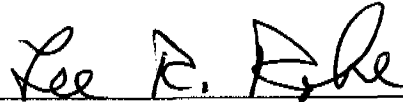
CERTIFICATE OF SERIVCE

I HEREBY CERTIFY that a true and correct copy of the foregoing Initial Brief of Appellant has been forwarded this 2nd day of July, 1993 to G. Richard Strafer, Esquire, Quinon & Strafer, P.A., 2400 South Dixie Highway, Miami, FL 33133 and Stephen J. Bronis, Esquire, 66 West Flagler Street, 11th Floor, Miami, Florida 33130.



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APPENDIX

DR-15 C S
R. 12/90

FLORIDA DEPARTMENT OF REVENUE
SALES AND USE TAX RETURN

PLEASE COMPLETE THIS RETURN.
ATTACH YOUR CHECK OR MONEY
ORDER AND MAIL TO:

FLORIDA DEPARTMENT OF REVENUE
CARLTON BUILDING
TALLAHASSEE, FL 32399-0125

R. 12/90 STATE OF FLORIDA DEPARTMENT OF REVENUE SALES AND USE TAX RETURN DR-15CS

		1. GROSS SALES	2. EXEMPT SALES	3. TAXABLE AMOUNT	4. TAX COLLECTED	
A.	SALES					
B.	TAXABLE PURCHASES					20
C.	AGRICULTURAL EQUIP.					21
D.	TRANSIENT RENTALS					22

TRANSIENT RENTAL RATE ______ SURTAX RATE ______

CERTIFICATE NO. SIC FEI/SSN PERIOD

5.	TOTAL AMOUNT OF TAX COLLECTED		23
6.	LESS REFUNDS AND LAWFUL DEDS.		24
7.	TOTAL TAX DUE		25
8.	LESS: EST. TAX PAID LAST MO./CREDIT		26
9.	PLUS: EST. TAX DUE CURRENT MO.		27
10.	AMOUNT DUE		28
11.	LESS: COLL. ALLOWANCE		29
12.	PLUS: PENALTY ($5.00 MINIMUM)		30
13.	PLUS: INTEREST		31
14.	AMOUNT DUE WITH RETURN		HD

RETURN DUE ______ BE SURE TO SIGN AND DATE THE REVERSE SIDE. ☐ CHECK HERE IF YOU TRANSMITTED PAYMENT ELECTRONICALLY

R. 12/90 STATE OF FLORIDA DEPARTMENT OF REVENUE SALES AND USE TAX RETURN DR-15CS

		1. GROSS SALES	2. EXEMPT SALES	3. TAXABLE AMOUNT	4. TAX COLLECTED	
A.	SALES					
B.	TAXABLE PURCHASES					20
C.	AGRICULTURAL EQUIP.					21
D.	TRANSIENT RENTALS					22

TRANSIENT RENTAL RATE ______ SURTAX RATE ______

CERTIFICATE NO. SIC FEI/SSN PERIOD

5.	TOTAL AMOUNT OF TAX COLLECTED		23
6.	LESS REFUNDS AND LAWFUL DEDS.		24
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12.	PLUS: PENALTY ($5.00 MINIMUM)		30
13.	PLUS: INTEREST		31
14.	AMOUNT DUE WITH RETURN		HD

RETURN DUE ______ BE SURE TO SIGN AND DATE THE REVERSE SIDE. ☐ CHECK HERE IF YOU TRANSMITTED PAYMENT ELECTRONICALLY

YOUR COPY

APPENDIX 1