



Tourist Tax Return Instructions & Form

INSTRUCTIONS FOR COMPLETING THE TOURIST DEVELOPMENT TAX RETURN

File and pay on or before the 20th day of each month following the month of collection. You must file the tax return each month even though no tax is due. Payment must be made payable in U.S. funds. Foreign currency and/or funds drawn from other than U.S. banks will not be accepted.

- 1. RENTAL RECEIPTS:** Enter the total amount of rental charges for the monthly reporting period.
- 2. LESS EXEMPT RECEIPTS:** Enter any rental charges exempt from the Tourist Development Tax.
- 3. TOTAL TAXABLE RECEIPTS:** Subtract line two from line one and enter the amount on line three.
- 4. TOTAL TAX COLLECTED:** Multiply line three by 5% and enter the amount on line four.
- 5. ADJUSTMENTS: FOR USE BY REVENUE COLLECTION DIVISION ONLY.**
- 6. TOTAL TAX DUE:** Enter the total of line four, plus or minus line five.
- 7. LESS-COLLECTION ALLOWANCE:** If a return is filed (postmarked) within the 20 days from the last day of the reporting month, enter 2.5% of the first \$1,200.00 of the amount noted on line six (NOT TO EXCEED \$30.00) **This will be the last opportunity to receive a collection allowance.**
- 8. PLUS PENALTY:** If delinquent, you will receive a written notice and tax return for 10% of the total tax due if not more than 30 days late. The penalty will include an additional 10% for each additional 30 day period, or fraction thereof, during which the failure continued, not to exceed a total penalty of 50% of the total tax due for each period. In no event may the penalty be less than \$50.00 for failure to timely file a tax return.
- 9. PLUS-INTEREST:** If delinquent, you will receive a written notice and tax return for an amount computed based upon a variable rate adjusted semiannually.
- 10. CURRENT AMOUNT DUE:** Enter total amount due by adding lines six, eight, and nine, and then subtracting the amount on line seven.
- 11. AUDIT ADJUSTMENTS:** Enter credit adjustments issued by the Tourist Development Tax Section, if applicable.
- 12. APPLICATION FEE:** Not applicable at this time.
- 13. RETURN CHECK FEE:** Enter \$25 for any item not exceeding \$50, \$30 for items exceeding \$50 but not exceeding \$300 and \$40 or 5% of the face value (whichever is greater) for items that exceed \$300 if your check, draft or money order is returned by your bank or savings and loan (Florida Statue 125.0105).
- 14. TOTAL AMOUNT DUE:** Enter the total of line 10, plus line 13, plus or minus line 11.
- 15. SIGN AND DATE THE RETURN: TAX RETURNS NOT SIGNED MAY BE RETURNED AND SUBJECT TO A PENALTY.**
(Fill in and detach the form below)

Report Frequency:	Board of County Commissioners, Broward County, Florida		
Reporting Period:	Finance and Administrative Services Department		
Sales Tax ID#:	REVENUE COLLECTION DIVISION - TOURIST DEVELOPMENT TAX RETURN	Account#:	AMOUNT
LOCATION ADDRESS:	Tax Folio#:		
MILING ADDRESS:			
TELEPHONE NO. (S):			
TYPE OF BUSINESS:	TOTAL UNITS:		
401-209 Signature _____ Date _____			

LINE	AMOUNT
1. GROSS RENTAL RECEIPTS:	
2. LESS-EXEMPT RECEIPTS:	
3. TOTAL TAXABLE RECEIPTS:	
4. TOTAL TAX COLLECTED:	
5. ADJUSTMENTS:	
6. TOTAL TAX DUE:	
7. LESS-COLLECTION ALLOWANCE:	
8. PLUS-PENALTY:	
9. PLUS-INTEREST:	
10. CURRENT AMOUNT DUE:	
11. AUDIT ADJUSTMENTS:	
12. APPLICATION FEE:	
13. RETURNED CHECK FEE:	
14. TOTAL AMOUNT DUE:	

Make Checks Payable to: **Broward County Revenue Collector**