



Tourist Development Tax

J.R. Kroll | Seminole County Tax Collector

(407) 665-1000

SEMINOLECOUNTY.TAX

PO BOX 630, SANFORD, FL 32771

Seminole County Tourist Development Tax Return

Postmark or pay no later than the 20th of each month. Send a return even if no tax is due.

DATE REPORT PROCESSED: _____ TYPE OF RENTAL FACILITY: _____

REPORTING PERIOD: _____ NUMBER OF UNITS: _____
Month Year

BUSINESS LOCATION

MAILING INFORMATION

(If different than physical address)

ACCOUNT #: _____

NAME: _____

ADDRESS: _____

CITY: _____ ST: _____ ZIP: _____

PHONE: (____) _____

NAME: _____

ADDRESS: _____

CITY: _____ ST: _____ ZIP: _____

PHONE: (____) _____

GROSS RENTAL RECEIPTS: _____

Total amount of rentals for the reporting period.

EXEMPT RENTAL RECEIPTS: _____

Amount of any rentals exempt from the TDT.

TAXABLE RENTAL RECEIPTS: _____

Amount of taxable rentals (line 1, minus line 2)

TOTAL TAX COLLECTED
(5% OF LINE 3): _____

Total of Local Option TDT collected. (5% of taxable receipts listed in line 3)

ADJUSTMENTS: _____

Amount of any Refunds, NSF checks, unreported sales prior period, etc.

TOTAL TAX DUE: _____

Total of line 4, minus or plus line 5.

LESS - COLLECTIONS
ALLOWANCE:* _____

Allowance is 2.5% of the first \$1,200 in taxes due (line 6) if this return is filed within 20 days from the last day of the reporting month.

PLUS - PENALTY
(\$50 MINIMUM):* _____

If delinquent, enter 10% of the amount of line 6 for each month or fraction thereof, not to exceed 50% in the aggregate, but in no case shall the delinquent penalty be less than \$50.00.

PLUS - INTEREST:* _____

If delinquent, enter 1% of the amount of line 6, for each month of delinquency.

CURRENT PERIOD DUE: _____

Total due with return. (Add line 6, minus line 7, plus lines 8 and 9.)

PRIOR OUTSTANDING AND
INTEREST (OR CREDIT)* _____

Amount of liability or credits issued by Tax Collector, if either is applicable

TOTAL AMOUNT DUE: _____

Total amount due with return. (Add line 10, plus or minus line 11.)

***COMPLETE THESE AREAS IF APPLICABLE. CALCULATION IS NOT AUTOMATIC.**

CONTACT NAME: _____ PHONE: _____

EMAIL: _____

SIGNATURE: _____ DATE: _____



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Seminole County Tourist Development Tax Return Continued

IMPORTANT INFORMATION REGARDING THE TOURIST DEVELOPMENT TAX

The Tourist Development Tax has been collected locally by the Seminole County Tax Collector since September 1, 1993. Applications must be submitted for EACH rental property that you own, operate, or administrate.

WHO COLLECTS THIS TAX FROM THE TOURIST?

All owners and operators of living quarters and accommodations in a hotel, apartment-hotel, motel, resort motel, apartment-motel, rooming house, tourist or trailer camp, condominium, cooperatively-owned apartment, multiple-unit structure, mobile home, trailer, single-family dwelling, beach house and cottage or any other sleeping accommodations THAT IS RENTED FOR SIX MONTHS OR LESS is subject to bed taxes that must be collected from tenants or guests and remitted to the Seminole County Tax Collector.

WHAT DO OWNERS AND OPERATORS RECEIVE FOR COLLECTING THE TAX FROM GUESTS AND TENANTS?

To compensate owners and operators for the collections of taxes from their guest and tenants, owners and operators are entitled to an allowance of 2.5% of the first \$1,200 of tax collected.

HOW OFTEN ARE THESE TAXES REMITTED?

The Tourist Development Taxes are remitted monthly to the Seminole County Tax Collector. They are due on the first of the month following collection n from your tenants and guests, and are Considered delinquent if not remitted by THE 20TH OF EACH MONTH. For example, the payment for the month of "September" is due "October 1" and must be remitted by October 20. Include this Tax Return form along with your payment to assure proper handling of your payment.

FORWARD TAXES TO SEMINOLE COUNTY TAX COLLECTOR.

The monthly tax return, along with the payment, should be mailed to: Seminole County Tax Collector, Attn: Tax Department, PO Box 630, Sanford, FL 32772.

WHAT ARE THE PENALTIES FOR NON-COMPLIANCE?

Penalties can be costly if tax payment is no t remitted properly and on time:

- No collection allowance
- A penalty of 10% for each month or fraction thereof up to maximum of 50% or \$50, whichever is greater.
- Interest is accrued for tax returns postmarked after the 20th.
- The charge for a returned check is \$25.00. Tax is not considered paid until payment has been cleared and reporting penalties may be applied from the clearing date.

WHAT ARE THE PENALTIES FOR NON-COMPLIANCE?

All Tourist Development Fund Tax records must be retained for five years and made available for audit at the place of business. Any business dealing in guest/tenant/transient accommodations is responsible for collecting and remitting this tax and for maintaining records such as guest checks, general ledgers, sales tax payments, Federal income tax returns, etc. Any records located outside the county must be returned to the audit site prior to audit.