

**J.R. KROLL**

Seminole County Tax Collector

(407) 665-1000

SeminoleCounty.Tax

PO Box 630, Sanford, FL 32772

SEMINOLE COUNTY TOURIST DEVELOPMENT TAX RETURN

YOUR RETURN AND PAYMENT ARE DUE ON THE 1ST AND LATE IF NOT RECEIVED OR POSTMARKED BY THE 20TH DATE OF THE MONTH FOLLOWING EACH REPORTING PERIOD, EVEN IF NO TAX IS DUE. **IN ORDER TO QUALIFY FOR THE COLLECTIONS ALLOWANCE, YOU MUST SUBMIT THE RETURN VIA TOURIST EXPRESS (F.S. 212.12) (WWW.SEMINOLECOUNTY.TAX)**

1. ENTER TOTAL AMOUNT OF RENTALS FOR THIS REPORTING PERIOD.
2. ENTER AMOUNT OF ANY RENTALS EXEMPT FROM TDT.
3. ENTER AMOUNT OF TAXABLE RENTALS (LINE 1, MINUS LINE 2)
4. ENTER (5% OF TAXABLE RECEIPTS LISTED IN LINE 3)
5. ENTER AMOUNT OF ANY REFUNDS, NSF CHECKS, UNREPORTED SALES FROM PRIOR PERIOD, ETC
6. ENTER TOTAL OF LINE 4, MINUS OR PLUS LINE 5.
7. IF RENTING **60 OR MORE** ROOMS (REQUIRED TO PAY TOURIST IMPROVEMENT DISTRICT)
8. IF DELINQUENT, ENTER 10% OF THE AMOUNT ON LINE 6 PLUS 7 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.
9. IF DELINQUENT, ENTER 1% OF THE AMOUNT OF LINE 6 PLUS 7, FOR EACH MONTH OF DELINQUENCY.
10. ENTER TOTAL TAX DUE (ADD LINE 6, PLUS LINES 7, 8 AND 9.)
11. ENTER AMOUNT LIABILITY OR CREDITS ISSUED BY TAX COLLECTOR, IF EITHER IS APPLICABLE.
12. TOTAL AMOUNT DUE WITH RETURN (ADD LINE 10, PLUS OR MINUS LINE 11.)

DATE REPORT PROCESSED: _____ TYPE OF RENTAL FACILITY: _____

REPORTING PERIOD: _____ NUMBER OF UNITS: _____ RENTAL START DATE: _____
Month Year**NOTE: WRITE YOUR ACCOUNT NUMBER, REPORTING PERIOD (MONTH/YEAR), SIGN AND DATE YOUR RETURN.**

MAKE CHECKS PAYABLE TO:
J.R. KROLL, SEMINOLE COUNTY TAX COLLECTOR
PO BOX 630
SANFORD, FL 32772-0630

QUESTIONS REGARDING THE TOURIST TAX:
407-665-7638

NOTICE: THIS RETURN IS SUBJECT TO AUDIT BY THE SEMINOLE COUNTY CLERK OF THE CIRCUIT COURT.

BUSINESS LOCATION**MAILING INFORMATION**
(IF DIFFERENT THAN PHYSICAL ADDRESS)

ACCOUNT #: _____

NAME: _____

ADDRESS: _____

CITY: _____ FL ZIP _____

PHONE #: (_____) _____

NAME: _____

ADDRESS: _____

CITY: _____ ST _____ ZIP _____

PHONE #: (_____) _____

1. GROSS RENTAL RECEIPTS:	
2. EXEMPT RENTAL RECEIPTS:	
3. TAXABLE RENTAL RECEIPTS:	
4. TOTAL TAX COLLECTED (5% of Line 3)	
5. ADJUSTMENTS:	
6. TOTAL TAX DUE:	
7. TOURIST IMPROVEMENT DISTRICT (60 ROOMS OR MORE X 1.75 X DAYS IN THE MONTH)	
8. *PLUS – PENALTY (\$50 minimum):	
9. *PLUS – INTEREST:	
10. CURRENT PERIOD DUE:	
11. *PRIOR OUTSTANDING AND INTEREST (OR CREDIT):	
12. TOTAL AMOUNT DUE:	

***COMPLETE THESE AREAS IF APPLICABLE. CALCULATION IS NOT AUTOMATIC.**CONTACT NAME: _____ PHONE #: (_____) _____
PLEASE PRINT NAME

EMAIL ADDRESS: _____

SIGNATURE: _____ DATE: _____



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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 when submitting the return via:

Tourist Express (www.seminolecounty.tax)

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 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 ensure 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 not 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 RECORDS ARE REQUIRED IN CASE OF AN AUDIT?

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 accommodation 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.