

COUNTY OF PALM BEACH: 2018 TOURIST DEVELOPMENT TAX RETURN

TOURIST TAX NUMBER	REPORTING PERIOD	DUE DATE	RENTAL PROPERTY ADDRESS



ANNE M. GANNON

CONSTITUTIONAL TAX COLLECTOR

Serving Palm Beach County

Serving you.

www.pbctax.com

P.O. Box 3715

West Palm Beach, FL 33402-3715

(561) 355-3547

****SEE REVERSE SIDE TO COMPLETE REQUIRED SCHEDULE INFORMATION****
(DETACH HERE)

PLEASE INCLUDE THIS SCHEDULE WITH YOUR PAYMENT TO THE TAX COLLECTOR

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NOTICE: Returns submitted unsigned and/or with incomplete schedules are returned with payment to the mailing address on record. Returns postmarked after the 20th day of the month following collection are delinquent.

UNDER PENALTIES OF PERJURY, I DECLARE THAT I HAVE COMPLETED THE FOREGOING RETURN AND THAT THE FACTS STATED IN IT ARE TRUE.

SIGNATURE _____

DATE _____

1. Gross Rental Receipts	
2. Minus(-) Exempt Rental Receipts	
3. Plus(+) Excess Collections	
4. (=) Taxable Rental Receipts	
5. Total Tax Collected 6%	
6. Minus(-) Collection Allowance 2.5%	
7. Plus(+) Penalty	
8. Plus(+) Interest	
9. (=) Current Month Amount Due	
10. Plus(+) Outstanding Balance	
11. (=) Total Amount Due	

PLEASE READ THE INSTRUCTIONS BELOW BEFORE COMPLETING THIS RETURN

Payment is due on the first day of the month following the month of collection. Penalty (Line 7) and interest must be included (Florida Statute 212.12) on Returns postmarked after the 20th day of the month following collection.

If no tax is due for a reporting period, the signed form must be returned indicating zero total amount due (Line 11). A \$50 penalty will be charged if the zero return is not submitted by the due date.

- 1. GROSS RENTAL RECEIPTS:** Enter the total dollar amount of collected rentals for the reported period.
- 2. MINUS(-) EXEMPT RENTAL RECEIPTS:** Enter any rentals exempt from the Tourist Development Tax.
- 3. PLUS(+) EXCESS COLLECTIONS:** Enter amount of excess collection (any charge or surcharge to tenant for use of items or services).
- 4. (=) TAXABLE RENTAL RECEIPTS:** Enter the amount of taxable rentals (Line 1 minus Line 2 plus Line 3).
- 5. TOTAL TAX COLLECTED:** Enter the amount of Tourist Development Tax collected, 6% of taxable rental receipts (Line 4).
- 6. MINUS(-) COLLECTION ALLOWANCE:** If postmarked on or before the 20th day of the month following collection, enter 2.5% of the total tax collected (Line 5). The Collection Allowance must not exceed \$30.
- 7. PLUS(+) PENALTY:** If postmarked after the 20th day of the month following collection, enter 10% of the total tax collected (Line 5) or \$50, whichever is greater.
- 8. PLUS(+) INTEREST:** Interest is currently 8% per year, calculated daily (8% divided by 365 days = .000219178 = daily rate). If post-marked after the 20th day of the month following collection, enter the daily rate multiplied by the number of days past the 20th day of the month following collection multiplied by the total tax collected (Line 5). This rate is subject to change by the Florida Department of Revenue and may be adjusted January 1 and July 1 each year.
- 9. (=) CURRENT MONTH AMOUNT DUE:** Enter the amount due for the current month's return (Line 5 minus Line 6, plus Line 7 and 8).
- 10. PLUS(+) OUTSTANDING BALANCE:** Enter the amount of your past due notice (if applicable) from our office.
- 11. (=) TOTAL AMOUNT DUE:** Enter the total amount due for your return (Line 9 plus Line 10).

FOR MORE INFORMATION VISIT WWW.PBCTAX.COM/TDT OR CALL (561) 355-3547

KEEP THIS SECTION

- New Tourist Development Tax account numbers are assigned to each rental property.
- Complete a Tourist Development Tax registration form listing each property. For additional forms visit: www.pbctax.com/tdt
- Tourist Development Tax returns must be filed by the 20th of each month.
- If the property was vacant, a Tourist Development Tax return must still be filed indicating \$0.00 amount due.
- Failure to collect and remit Tourist Development Tax is a theft of state funds and carries felony charges.
- A penalty will be charged if a Tourist Development Tax return is not filed by the due date, including those with periods of no rental activity.
- Agents/Property Managers please advise your property owners of these new requirements.

FOR YOUR RECORDS

*Property Control Numbers may be obtained from the Palm Beach County Property Appraiser's website at www.pbcgov.org/papa

**Report the total amount paid by rental property, including any separate stated, mandatory charges such as entrance/exit cleaning fees, non-refundable pet deposits, utility charges, etc. If deposits and/or application fee are applied to rent, they should be included in the gross rental amount. Please retain supporting documentation for your records.

(DETACH SCHEDULE HERE)

Tourist Development Account Number	Rental Property Address (including unit/apt#)	*Property Control Number	**Gross Rental Receipts	Minus: Exempt Rental Receipts	Taxable Rental Receipts	Tourist Development Tax Collected

Please make additional copies if needed.

CHECK #: _____

\$ _____ \$ _____ \$ _____ \$ _____
 Line #1 Line #2 Line #4 Line #5

Totals must match return

ADDRESS CHANGED? YES NO

NAME _____

ADDRESS _____

CITY/STATE _____

ZIP _____

PHONE _____

EMAIL _____

INCLUDE THIS SCHEDULE WITH PAYMENT

**Make payment to:
 Tax Collector, Palm Beach County**

Please include the Tourist Tax Account Number on your payment. Place this stub and your payment in the enclosed return envelope.