

# COUNTY OF PALM BEACH: 2017 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.**  
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 (561) 355-3547

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

PLEASE INCLUDE THIS SCHEDULE WITH YOUR PAYMENT TO THE TAX COLLECTOR

TOURIST TAX NUMBER	REPORTING PERIOD	DUE DATE	RENTAL PROPERTY ADDRESS

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	

**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** \_\_\_\_\_

**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 7% per year, calculated daily (7% divided by 365 days = .000191781 = 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](http://WWW.PBCTAX.COM) OR CALL (561) 355-3547**

