



# SEMINOLE COUNTY TOURIST DEVELOPMENT TAX (TDT) RETURN

Postmark or Pay No Later Than the 20<sup>th</sup> 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

MAKE CHECKS PAYABLE TO: RAY VALDES SEMINOLE COUNTY TAX COLLECTOR PO BOX 630 SANFORD, FL 32772-0630	QUESTIONS REGARDING THE TOURIST TAX: 407-665-7637
	<b>NOTICE: THIS RETURN IS SUBJECT TO AUDIT BY THE SEMINOLE COUNTY CLERK OF THE CIRCUIT COURT.</b>

### BUSINESS LOCATION

### MAILING INFORMATION

(If Different Than Physical Address)

ACCOUNT #: \_\_\_\_\_

NAME \_\_\_\_\_

NAME \_\_\_\_\_

ADDRESS \_\_\_\_\_

ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ FL ZIP \_\_\_\_\_

CITY \_\_\_\_\_ ST \_\_\_\_\_ ZIP \_\_\_\_\_

PHONE # (\_\_\_\_) \_\_\_\_\_

PHONE # (\_\_\_\_) \_\_\_\_\_

- |  |       |   |
|--|-------|---|
| 1. GROSS RENTAL RECEIPTS:                          | _____ | Total amount of rentals for the reporting period.   |
| 2. EXEMPT RENTAL RECEIPTS:                         | _____ | Amount of any rentals exempt from the TDT.  |
| 3. TAXABLE RENTAL RECEIPTS:                        | _____ | Amount of taxable rentals (Line 1, minus line 2)  |
| 4. TOTAL TAX COLLECTED:(5% of line 3)              | _____ | Total of Local Option TDT collected.<br>(5% of taxable receipts listed in Line 3)   |
| 5. ADJUSTMENTS:                                    | _____ | Amount of any Refunds, NSF checks,<br>unreported sales prior period, etc.   |
| 6. TOTAL TAX DUE:                                  | _____ | Total of Line 4, minus or plus Line 5.<br>Allowance is 2.5% of the first \$1,200 in taxes<br>due (Line 6) if this return is filed within 20 days<br>from the last day of the reporting month.       |
| 7. LESS – COLLECTIONS ALLOWANCE:                   | _____ | If delinquent, enter 10% of the amount of Line 6<br>for each month or fraction thereof, not to exceed<br>50% in the aggregate, but in no case shall the<br>delinquent penalty be less than \$50.00. |
| 8. PLUS – PENALTY: (\$50 minimum)                  | _____ | If delinquent, enter 1% of the amount of Line 6,<br>for each month of delinquency.  |
| 9. PLUS – INTEREST:                                | _____ | Total due with return.  |
| 10. CURRENT PERIOD DUE:                            | _____ | (Add Line 6, minus Line 7, plus Lines 8 and 9.)   |
| 11. PRIOR OUTSTANDING AND INTEREST<br>(OR CREDIT): | _____ | Amount of liability or credits issued by Tax<br>Collector, if either is applicable.   |
| 12. TOTAL AMOUNT DUE:                              | _____ | Total amount due with return.<br>(Add Line 10, plus or minus Line 11.)  |

### CONTACT INFORMATION

CONTACT NAME \_\_\_\_\_ PHONE # (\_\_\_\_) \_\_\_\_\_  
PLEASE PRINT NAME

EMAIL ADDRESS \_\_\_\_\_

SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

## **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 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 RAY VALDES, 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 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 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.