

ESCAMBIA COUNTY TOURIST DEVELOPMENT TAX

INSTRUCTIONS FOR COMPLETING RETURN FORMS

Reminder: If you do not rent for a particular reporting period, you **MUST** complete a return indicating zero rent unless you have filed an affidavit with this office to inactivate your account. (Failure to file will subject you to a late filing penalty.) If you have any questions, please call us at (850) 595-4829.

STEP ONE – Rental Amount:

- * **Gross Rental Receipts:** (Line 1) Enter the total receipts received for transient rentals excluding tax.
- * **Exempt Rental Receipts:** (Line 2) Enter the total receipts reported on line 1 (gross rental receipts) that was received from exempt renters (for example: military, non-profit agencies, churches, full-time students, etc.).
- * **Taxable Rental Receipts:** (Line 3) This is the amount of receipts on which tax was collected. Gross Rental Receipts (line 1) less Exempt Rental Receipts (line 2).

STEP TWO – Tax Amount:

- * **Total Tax Collected:** (Line 4) Enter the amount of Tourist Development Tax collected.
(4% for Escambia)

STEP THREE – Collection Allowance OR Penalty & Interest:

Return is filed by the 20th of the next month

* **Less – Collection Allowance:** (Line 5) The collection allowance for the collection of this tax is 2.5% (two and one half percent) on the first \$1,200.00 of tax (line 4). The collection allowance is **not to exceed \$30. You are entitled to a collection allowance only if the return is filed on time.**

Return is filed delinquent – filed after the 20th of the month following the month tax was collected

Plus – Penalty and Interest: If the return and payment are not postmarked by the 20th of the month following the reporting period, the collection allowance (line 5) is forfeited. In addition, you are liable for the penalty (line 6) and interest (line 7). The penalty is 10% of the tax due (line 4) for each month that the return is delinquent with a **minimum penalty of \$50.00 - whichever is greater.** The interest rate is variable and is calculated daily. You will need to contact our office at (850) 595-4829 for instructions.

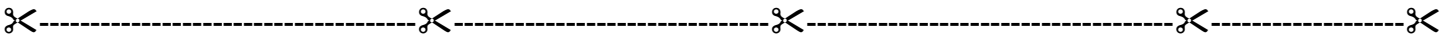
STEP FOUR- Remit Taxes Collected:

- * **Total Amount Due:** This is the total tax due (line 4) LESS the collection allowance (line 5) if the return is filed on time **OR** the total tax due (line 4) PLUS penalty (line 6) and interest (line 7) if the return is delinquent. Please make your check payable to Escambia County BOCC for the amount on line 8.

Step Five - Verify and Sign:

Verify that the information on the form is correct. Print the completed form, sign and send the bottom portion, along w/payment to the address listed on the form. Keep the top portion for your records.

ESCAMBIA COUNTY TOURIST DEVELOPMENT TAX RETURN		KEEP FOR YOUR RECORDS																		
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