

## INSTRUCTIONS FOR COMPLETING A TOURIST DEVELOPMENT TAX RETURN

Tourist Development Tax is due the first day of the month following the authorized reporting period (i.e.: monthly, quarterly, seasonal, etc.) and becomes delinquent on the 21st day of that month. If the 20th day falls on a Saturday, Sunday, or legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Lee County Clerk of Courts on the next succeeding day which is not a Saturday, Sunday, or legal holiday.

A completed tax return must be timely filed, even when no tax is due. If a pre-printed two-ply form is prepared – Submit the blue copy along with the payment. If using a blank return printed from the Tourist Development Tax website – Submit the top portion of the page along with the payment.

TAX RETURNS ARE SUBJECT TO AUDIT BY THE CLERK OF COURTS, LEE COUNTY, FLORIDA.

1. GROSS RENTAL RECEIPTS: Enter the total amount of property rentals for the reporting period.
2. EXEMPT RENTALS: Enter any rentals that are exempt from the “Tourist Development Tax” (i.e. accommodations leased for a period exceeding 6 months).
3. TAXABLE RENTALS: Enter the amount of taxable rentals (line 1 minus (-) line 2).
4. TOTAL TAX COLLECTED: Enter the total of Local Option Tourist Development Tax collected, (5% of taxable rentals).
5. COLLECTION ALLOWANCE: Enter 2.5% of the first \$1,200.00 local option taxes due (line 4). The maximum collection allowance is \$30.00. The collection allowance applies only if this return is filed within 20 days from last day of the reporting period.
6. PENALTY: Please contact our office for clarification and instruction of specific penalties for non-compliant events (late payment, incomplete return, and insufficient remittance of funds) per FL Statue chapter 212.
7. INTEREST: (Variable Rate): If delinquent please contact office for current rate. Interest on the delinquent tax shall be calculated beginning on the 21st day of the month following the month for which the tax is due.
8. CREDIT Enter amount of credits issued by Lee County Clerk, if applicable
9. BALANCE DUE: Enter amount of additional balance due, if applicable.
10. TOTAL AMOUNT DUE: Enter total due with return, add line 4, minus (-) line 5, plus (+) line 6 and 7, minus (-) line 8, plus (+) line 9.