

**NASSAU COUNTY  
TOURIST DEVELOPMENT TAX  
LOCAL OPTION TAX RETURN**

PLEASE PRINT

REPORTING PERIOD: \_\_\_\_\_  
Month Year

FL SALES TAX ID#: \_\_\_\_\_  
Required

MAILING ADDRESS:  
Name \_\_\_\_\_  
Address \_\_\_\_\_  
\_\_\_\_\_  
Phone Number \_\_\_\_\_

PHYSICAL LOCATION OF RENTAL PROPERTY: \_\_\_\_\_  
Rental Address \_\_\_\_\_  
\_\_\_\_\_

TYPE OF BUSINESS:  
( ) Bed & Breakfast  
( ) Condo  
( ) Hotel / Motel  
( ) House  
( ) Property Management Company  
( ) Other \_\_\_\_\_  
Specify Type

Total Units Available for Rent: \_\_\_\_\_

\* MONTHLY TOTAL OF UNITS RENTED PER NIGHT,  
SEE EXAMPLE BELOW. \_\_\_\_\_

TAX COLLECTED

1. Gross Rental Receipts:	
2. Exempt Rental Receipts:	
3. Taxable Rental Receipts:	
4. Total Tax Collected:	
5. Adjustments:	
6. Total Tax Due:	
7. Less: Collection Allowance:	
8. Plus: Penalty:	
9. Plus: Interest:	
10. Total Amount Due:	

**Make check payable to:  
John M. Drew  
Nassau County Tax Collector**

*File and pay on or before the 20th of each month following collection.*

**I HEREBY CERTIFY THAT THIS RETURN HAS BEEN EXAMINED BY ME AND TO THE BEST OF MY KNOWLEDGE AND BELIEF IS A TRUE AND COMPLETE RETURN.**

\_\_\_\_\_  
Signature of Dealer Date

\_\_\_\_\_  
Signature of Person Preparing Return Date  
Other Than Dealer

**Additional forms available by request or at:  
[www.nassautaxes.com](http://www.nassautaxes.com)**

**THIS RETURN IS SUBJECT TO AUDIT BY THE CLERK OF THE COURTS, NASSAU COUNTY FLORIDA**

**SUBMIT TO: JOHN M. DREW  
NASSAU COUNTY TAX COLLECTOR  
86130 LICENSE ROAD, SUITE 4  
FERNANDINA BEACH, FL 32034**

- Gross Rentals: Enter the total amount of rentals for the reporting period.
- Exempt Rentals: Enter any rentals exempt from the Tourist Development Tax.
- Taxable Rentals: Enter amount of taxable rentals (line 1, minus (-) line 2).
- Total Tax Collected: Enter the total of Local Option Tourist Development tax collected. Calculated at 4% of Taxable Rental Receipts.
- Adjustments: Over/Under payments.
- Total Tax Due: Enter the total of line 4, plus / minus line 5
- Effective July 1, 2001, the collection allowance will be 2.5% of the first \$1,200.00 of tax due (line 6 on the TDT return) if the return is filed within 20 days from the last day of the reporting period. There is no collection allowance for taxes due in excess of \$1,200.00
- The penalty for failure to file a return, or failure to pay the tax or fee due within the time required, will be 10% of any unpaid tax or fee if the failure is for not more than 30 days, with an additional 10% of any unpaid tax or fee for each additional 30 days, or fraction thereof, during the time the failures continue. Total penalty shall not exceed 50%, in the aggregate, of any unpaid tax or fee. In no event will the penalty be less than \$10.00.
- INTEREST ON DEFICIENCIES**  
The statutory change requiring payment of interest on deficiencies is effective July 1, 2006 and uses a floating rate of interest that will be updated effective January 1 and July 1 of each year. Section 213.235 F.S. sets forth a formula to determine the market rate of interest to be applied. The daily interest rate factor may be found online at [www.myflorida.com/dor](http://www.myflorida.com/dor).
- Total Amount Due: Add Total Tax Due plus line 6, minus (-) line 7, plus (+) line 8 and line 9.

**RETAIN COPY 3 FOR YOUR RECORDS  
PRESS FIRMLY ENOUGH TO PENETRATE THREE COPIES.**

**\*TOTAL NUMBER OF NIGHTLY UNITS RENTED (EXAMPLE: 15 UNITS RENTED EACH NIGHT OF MONTH 15 X 31  
(# OF DAYS IN MONTH) = 465 TOTAL NUMBER OF UNITS RENTED.**