

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 _____

RENTAL TYPE:
() Bed & Breakfast
() Condo
() Hotel / Motel
() House
() Property Management Company
() Other _____
Specify Type

Total Units Available for Rent (REQUIRED): _____

Submit any updates or changes to your property list.

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:	
MONTHLY TOTAL OF UNITS RENTED: (See Example Below)	

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

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

1. Gross Rentals: Enter the total amount of rentals for the reporting period.
2. Exempt Rentals: Enter any rentals exempt from the Tourist Development Tax.
3. Taxable Rentals: Enter amount of taxable rentals (line 1, minus (-) line 2).
4. Total Tax Collected: Enter the total of Local Option Tourist Development tax collected. Calculated at 5% of Taxable Rental Receipts.
5. Adjustments: Over/Under payments.
6. Total Tax Due: Enter the total of line 4, plus / minus line 5.
7. Effective July 1, 2001, the collection allowance will be 2.5% of the first \$1,200 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.
8. 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 \$50.00.**
9. 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 update 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.
10. Total Amount Due: Add Total Tax Due plus line 6, minus (-) line 7, plus (+) line 8 and line 9.

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
Other Than Dealer Date

**File Tourist Tax Online or Print Forms at
<https://nassau.county-taxes.com/tourist>**

Additional forms available by request.

**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**

RETAIN A COPY FOR YOUR RECORDS

EXAMPLE: 15 units rented every night of the month. Calculate 15 units X 31 = 465 monthly total of units rented.