

Note: This blank Tax Return is intended for registered taxpayers who need a blank return for a single month. If you are not registered or need more than one return, please contact the Volusia County Revenue Division at 386-736-5938.



**BUSINESS SERVICES – REVENUE DIVISION
TOURIST DEVELOPMENT TAX**

123 W INDIANA AVE ROOM 103 • DELAND FL 32720
(386) 736-5938 • FAX (386) 822-5729
volusia.org/tdt

BUSINESS NAME: _____
CONTACT NAME: _____
ADDRESS: _____
CITY, STATE, ZIP: _____

**VOLUSIA COUNTY TOURIST AND CONVENTION DEVELOPMENT TAX
Local Option Tax Return - Taxpayer Copy**

RENTAL PERIOD: _____ **ACCOUNT:** _____ ****See Instructions to Complete Return on Page 2****

DUE DATE: _____

TAX AREA: _____

RENTAL TYPE: _____

PROPERTY _____

ADDRESS: _____

TELEPHONE: _____

1. Gross Rental Receipts	
2. Less Exempt Receipts	-
3. Total Taxable Receipts	
4. Total Tax (6%)	
5. Plus Penalty (10% / \$50 Min.)	+
6. Plus Interest	+
7. Total Current Period Due	
Note: Per F.S. 212.12, effective July 1, 2012, a collection allowance of 2.5% of the Total Due is ONLY allowed for on-time returns filed AND paid electronically.	
8. Collection Allowance	-
9. Total if Filed and Paid Online	

SIGNATURE OF PREPARER **DATE**

**RETURN BOTTOM PORTION WITH PAYMENT
PAYABLE TO: VOLUSIA COUNTY**

**VOLUSIA COUNTY TOURIST AND CONVENTION DEVELOPMENT TAX
Local Option Tax Return – Volusia County Copy**

RENTAL PERIOD: _____ **ACCOUNT:** _____ ****See Instructions to Complete Return on Page 2****

DUE DATE: _____

TAX AREA: _____

RENTAL TYPE: _____

PROPERTY _____

ADDRESS: _____

CONTACT: _____

TELEPHONE: _____

1. Gross Rental Receipts	
2. Less Exempt Receipts	-
3. Total Taxable Receipts	
4. Total Tax (6%)	
5. Plus Penalty (10% / \$50 Min.)	+
6. Plus Interest	+
7. Total Current Period Due	
Note: Per F.S. 212.12, effective July 1, 2012, a collection allowance of 2.5% of the Total Due is ONLY allowed for on-time returns filed AND paid electronically.	

SIGNATURE OF PREPARER **DATE**

COLLECTION ALLOWANCE FOR ONLINE RETURN FILING AND PAYMENT: Per F.S. 212.12, beginning July 1, 2012, a collection allowance of 2.5% of the first \$1,200 of taxes due (a maximum of \$30) shall be allowed **ONLY** for returns that are on-time and electronically **filed and paid**. Volusia County offers this service via **TouristExpress™**, an online filing and payment system. Please visit volusia.county-taxes.com/tourist.

Once registered for TouristExpress™, you will be able to track and manage account information, file a return, and pay the Tourist and Convention Development Tax online through a secure website. Online payments can be made via e-check, debit card, or credit card (American Express, Discover, MasterCard, or Visa). TouristExpress™ is managed by a third party vendor that charges a convenience fee for online payment. Click on the User Guide in the lower left hand corner to access instructions for using TouristExpress™.

FILING BY MAIL OR IN PERSON: Submit the completed bottom portion of the return with payment. Make payment to Volusia County. **DO NOT SEND CASH** through the mail.

ALL RETURNS ARE SUBJECT TO AUDIT: Records such as guest checks, general ledgers, tax payments, and federal income tax returns must be kept for three years and made available for audit at the place of business.

INSTRUCTIONS TO COMPLETE RETURN

1. **Gross Rental Receipts:** Enter the total amount of all rentals, excluding taxes, for the reporting period. If cleaning fees are included in the price of the accommodation, the cleaning fees must be included.
2. **Less Exempt Rental Receipts:** Enter the total amount of any exempt rentals. Renters who have a signed written lease in excess of six (6) months (a copy of the lease must be provided to Volusia County), and anyone who holds a State of Florida Sales Tax Exemption Certificate (keep a copy in your records) are exempt from paying the tax.
3. **Total Taxable Receipts:** Enter amount of taxable rentals (Line 1 minus (-) Line 2).
4. **Total Tax:** Enter the Tourist Development Tax due (Line 3 times (x) 6%).
5. **Plus Penalty:** *If filed after the due date*, enter 10% of the Total Tax from Line 4 or \$50.00, whichever amount is greater. *If a return is underpaid*, the late filing penalty will apply to the unpaid balance. *If you do not file* a required zero dollar return on-time for any month with no rental activity, a \$50.00 penalty shall apply.
6. **Plus Interest:** *If filed after the due date*, enter the Total Tax from Line 4 times (x) the rate of interest times (x) the number of days late. *If a return is underpaid*, the interest is calculated on the unpaid balance. The Florida Department of Revenue provides a floating rate of interest determined by the "market interest rate" which is adjusted biannually on January 1 and July 1. Rates are available online at myflorida.com/dor/tips or by calling the Florida Department of Revenue Tax Information and Assistance at 800-352-3671.
7. **Total Current Period Due:** Enter the total of Line 4 plus (+) Lines 5 and 6, if applicable.

For further information or assistance, please call the Volusia County Revenue Division at 386-736-5938.