

WALTON COUNTY

Tourist Development Tax Return

Mail to:
 Walton County Clerk of Court
 Tourist Development Tax
 31 Coastal Centre Blvd, Suite 500
 Santa Rosa Beach, FL 32459

LINE BY LINE INSTRUCTIONS

- 1 . **Gross Rentals:** Enter total of all rentals, both taxable and exempt excluding tax, subject to the tax rate.
- 2 . **Exempt Rentals:** Enter the total of all exempt rentals, retain your documentation.
- 3 . **Taxable Amount:** Enter the Gross Rentals (1) minus Exempt Rentals (2).
- 4 . **Tax Collected:** Enter the total tax collected at the current rate of 4.5%.
- 5 . **Collection Allowance:** For timely filing only.
 - a. if tax collected is under \$1,200 then Collection Allowance is **2.5% of the tax collected** or
 - b. if tax collected is over \$1,200 then Collection Allowance is capped at \$30.00.
 - c. **No** Collection Allowance is allowed if postmark is later than the 20th.
- 6 . **Penalty:** If Delinquent:
 - a. Remit a **\$50** minimum or **10%** (whichever is greater) of tax collected.
 - b. Late filed zero returns are subject to **\$50** minimum penalty.
- 7 . **Interest:** If Delinquent
 - a. Enter current interest rate times tax collected times each day delinquent.
 - b. Interest rates are based on Florida's rate and are subject to change every 6 months.
 Please contact our office or the Florida Department of Revenue for the current rate.
- 8 . **Adjustments:** Enter any adjustments from previous tax returns. Circle the + or - on line 8.
- 9 . **Amount Due:** Line 4 minus Line 5, plus Line 6, plus Line 7, plus/minus Line 8 equals Line 9

Collection Period:		DUE BY:		TAX RATE: 4.5%	
1. GROSS RENTALS	2. EXEMPT RENTALS	3. TAXABLE AMOUNT	TAX COLLECTED		
Make check payable to: Clerk of Court Mail to: Tourist Development Tax 31 Coastal Centre Blvd, Suite 500 Santa Rosa Beach, FL 32459 (850) 267-2040		5	- COLLECTION ALLOWANCE		
		6	+ PENALTY		
		7	+ INTEREST		
		8	+ / - ADJUSTMENTS		
		9	AMOUNT DUE		

SIGNATURE

COUNTY TAX NUMBER

DATE

ACCOUNT NAME