



**WALTON COUNTY CLERK OF COURTS & COUNTY COMPTROLLER**

Tourist Development Tax

**TAX RETURN**

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. **Penalty:** If delinquent—
  - Remit a \$50 minimum or 10% of tax collected (whichever is greater.)
  - Late filed zero returns are subject to \$50 minimum penalty.
6. **Interest:** If delinquent—
  - Enter current interest rate times tax collected times each day delinquent.
  - Interest rates are based on the current rate for the state of Florida and are subject to change every 6 months. Please contact our office or the Florida Department of Revenue for the current rate.
7. **Adjustments:** Enter any adjustments from previous tax returns. Circle the + or - on Line 8.
8. **Amount Due:** Line 4 minus Line 5, plus Lines 6 & 7, plus/minus Line 8 equals Line 9.

<b>Walton County Clerk of Courts &amp; County Comptroller</b>			<b>TAX RATE: 4.0%</b>
1. GROSS RENTALS	2. EXEMPT RENTALS	3. TAXABLE AMOUNT	4. TAX COLLECTED
<i>Make check payable to:</i> Clerk of Court  <i>Mail return &amp; payment to:</i> Walton County Clerk of Court Attn: Tourist Development Tax 31 Coastal Centre Blvd., Suite 500 Santa Rosa Beach, FL 32459		5. + PENALTY	
		6. + INTEREST	
		7. +/- ADJUSTMENTS	
		8. AMOUNT DUE	

OWNER/MANAGER NAME (PLEASE PRINT)	COUNTY TAX NUMBER (REQUIRED)
SIGNATURE	ACCOUNT NAME
DATE	COLLECTION PERIOD (REQUIRED)