

POLK COUNTY TOURIST DEVELOPMENT TAX RETURN Delinquent Return

FILE AND PAY ON THE FIRST DAY OF EACH MONTH FOLLOWING COLLECTION. THIS RETURN IS SUBJECT TO AUDIT

INSTRUCTIONS TO COMPLETE RETURN

1. GROSS RENTAL RECEIPTS: Enter the total amount of rental dollars for the reporting period.
2. EXEMPT RENTAL RECEIPTS: Enter \$ amount that is exempt from the Tourist Development Tax.
3. TAXABLE RENTAL RECEIPTS: Enter \$ amount of taxable (Subtract line 2 amount from line 1 amount)
4. TOTAL TAX COLLECTED: Enter the \$ amount of Tourist Development Tax collected. (Multiply line 3 amount by 5%)
5. ADJUSTMENTS: Over/Under payments. Please attach a written explanation of \$ amount entered.
6. TOTAL TAX DUE: If line 5 is an overpayment, subtract from line 4 \$ amount and enter Total. If line 5 is an underpayment, add to line 4 \$ amount and enter.
7. LESS COLLECTION ALLOWANCE: Enter 2.5% of the first \$1,200 of local option taxes due (line 4) if this return is filed correctly and on time (filed on or before the 20th day of the month following the reporting period.)
8. PENALTY: If delinquent (filed after the 20th day of the month following the reporting period), enter 10% of the \$ amount due entered on line 6, but in no case shall the penalty be less than \$50.
9. INTEREST: If delinquent (filed after the 20th day of the month following the reporting period), contact the Tax Collector's office to determine the interest amount due.
10. TOTAL AMOUNT DUE: Enter the total due with return, add \$ amounts entered on line 6, 8 and 9, and subtract \$ amount entered on line 7.

NOTE: THIS RETURN MUST BE SIGNED BY THE PERSON COMPLETING THE FORM.

Account #

Tax Month

(Month Taxes Were Collected In)

Tax Year (YYYY)

DELINQUENT TOURIST DEVELOPMENT TAX RETURN

Rental Location

Owner Name

Street Address 1

Street Address 2

City

State

Zipcode

Contact our
office for correct
penalty and
interest

Gross Rental Receipts

Exempt Rental Receipts

Taxable Rental Receipts

Total Tax Collected (5%)

Adjustments (enter + or -)

Total Tax Due

Less Collections Allowance

Plus - Penalty

Plus - Interest

Total Amount Due

Owner Mailing Address

Street Address 1

Street Address 2

City

State

Zipcode

Digital Signature Required

Signature

Date Submitted

Returns submitted with incorrect or incomplete information will not be accepted. To avoid additional penalties and interest please verify that all fields are complete and correct. If you have any questions please contact our office prior to submitting this return.