



Lisa Cullen, C.F.C.
Brevard County Tax Collector
 P.O. Box 2500 • Titusville, FL 32781
 PH: (321) 264-6969 • FAX: (321) 264-5149
 www.brevardtc.com

Pay Tourist Development Tax online and receive a monthly collection allowance of 2.5% (up to \$30).
Paying online by e-check is free.

Tourist Development Tax Return

This return is subject to audit by the Brevard County Tax Collector's Office. Taxes are due by the 20th day of the month following collection to avoid penalty and interest. If no tax is collected, Florida law requires a \$0 return for that reporting period. Delinquent \$0 returns will incur the \$50 minimum penalty fee.

INSTRUCTIONS FOR COMPLETING THE RETURN

1. **Gross Rental Receipts:** Enter the total amount of rental dollars for the reporting period.
2. **Exempt Rental Receipts:** Enter any exempt rentals authorized by Florida law.
3. **Taxable Rental Receipts:** Enter amount of taxable rental dollars [line 1 minus (-) line 2].
4. **Total Tax Collected:** Enter the total Tourist Development Tax collected (Line 3 times .05).
5. **PER F.S. 212.12,** a Collection Allowance is allowed ONLY when filed/paid electronically. The collection allowance is 2.5% of the first \$1200 of tax collected (Line 4). **No collection allowance on late returns.**
6. **Penalty:** If delinquent (filed after the 20th day of the month following the reporting period), enter 10% of the amount on line 4, but in no case shall the penalty be less than \$50.00. **This policy is strictly enforced.**
7. **Interest:** Delinquent interest rate varies. **Please call 321-264-6969 for current interest information.**
8. **Total Amount Due:** Enter total amount due with return [line 4 minus (-) line 5 or plus (+) line 6 and line 7].
9. Taxes are due by the 20th day of the month following collection. For example:
 - **Monthly:** Jan return due by Feb 20; Feb return due by Mar 20, etc.
 - **Quarterly:** Return periods are Mar/June/Sept/Dec. Mar return due April 20 (rentals Jan 1–Mar 31). June return due by July 20 (rentals Apr 1–June 30). Sept. return due Oct 20 (rentals July 1–Sept 30). Dec return due by Jan 20 (rentals Oct 1–Dec 30).
10. For questions and help filling out this form, call 321-264-6969, email touristtax@brevardtaxcollector.com or visit our website.
Make copies of this form to complete and remit for each required return. Blank forms are available on our website.

BREVARD COUNTY TOURIST DEVELOPMENT TAX RETURN

TAX PERIOD: _____ (month/year) ACCOUNT NUMBER: _____ PHONE NUMBER: _____

RENTAL LOCATION:

OWNER'S NAME & MAILING ADDRESS

1. Gross Rental Receipts	
2. Exempt Rental Receipts	
3. Taxable Rental Receipts	
4. Total Tax Collected (5%)	
5. Less Collection Allowance	*E-FILE/E-PAY ONLY*
6. Plus Delinquent Penalty	
7. Plus Delinquent Interest	
8. Total Amount Due	

CUSTOMER COPY

MAKE CHECK PAYABLE TO: BREVARD COUNTY TAX COLLECTOR • PO Box 2500 • Titusville, FL 32781-2500 • (321) 264-6969

BREVARD COUNTY TOURIST DEVELOPMENT TAX RETURN

TAX PERIOD: _____ (month/year) ACCOUNT NUMBER: _____ PHONE NUMBER: _____

RENTAL LOCATION:

OWNER'S NAME & MAILING ADDRESS

1. Gross Rental Receipts	
2. Exempt Rental Receipts	
3. Taxable Rental Receipts	
4. Total Tax Collected (5%)	
5. Less Collection Allowance	*E-FILE/E-PAY ONLY*
6. Plus Delinquent Penalty	
7. Plus Delinquent Interest	
8. Total Amount Due	

SUBMIT WITH PAYMENT

MAKE CHECK PAYABLE TO: BREVARD COUNTY TAX COLLECTOR • PO Box 2500 • Titusville, FL 32781-2500 • (321) 264-6969
 I hereby certify that this return to the best of my knowledge is true and complete.

SIGNATURE REQUIRED _____
 (MUST BE SIGNED BY THE PERSON COMPLETING THE FORM)