

TOURIST DEVELOPMENT TAX (TDT) - APPLICATION INSTRUCTION SHEET

A \$5 registration fee is due at the time of registration. This fee is payable to the: Hernando County Board of County Commissioners. **Remit to: Clerk of Circuit Court, Finance Department, 20 North Main Street-Room 230, Brooksville, FL, 34601.**

BUSINESS INFORMATION:

Business Name: Corporate, company, or individual name. This is the corporation, company, or individual who is responsible for the collection and remittance of the TDT to the Board of County Commissioners. The business name can be an individual owner of the rented/leased facility or a realty company that is renting/leasing the facility on behalf of the owner.

Telephone #: Phone number for the above referenced business or individual

Business Location: Complete address of the physical location of business referenced above.

ATTN: Person to whom all correspondence should be directed.

Owner Name: Complete name of the owner of rental property (if different from business name).

Mailing Address: Address where tax forms and correspondence will be sent.

TAX REPORTING REQUIREMENTS - DEFINITIONS

Annual: If you did not collect more than \$100 in tax in a period of 12 months, you may file annually. Annual returns are due on or before January 20th for taxes collected the preceding year.

Semi-Annual: If you did not collect more than \$500 in tax in a period of 12 months, you may file semi-annually. Semi-Annual returns are due on or before April 20th (for October through March) and October 20th (for April through September).

Quarterly: If you did not collect more than \$1000 in tax in a period of 12 months, you may file quarterly. Quarterly returns are due on or before the following dates: January 20th (for October through December), April 20th (for January through March), July 20th (for April through June), and October 20th (for July through September).

Monthly: Rentals which do not qualify for annual, semi-annual or quarterly will be classified as monthly. The monthly tax returns are due on or before the 20th of each month covering rentals from the previous month.

PHYSICAL LOCATION INFORMATION OF THE RENTAL PROPERTY:

Address: Complete address of the rented/leased facility.

Accommodation Type: Please check the selection that applies to the rented/leased facility.

Total Units: Total number of physical units available for rent/lease at this location (e.g., duplex - 2 units;).

Signature: This application cannot be processed if not signed and dated by the applicant.

GENERAL INFORMATION:

Enclosed with this application should be a flyer with general information regarding the TDT. If this flyer is not enclosed, contact the Finance Department immediately, as it is imperative that you have this information.

You may contact the Finance Department as follows:

By Mail:

Hernando County Clerk of Circuit
Court
Finance Department
20 North Main Street, Room 230
Brooksville, FL 34601-2800

By E-Mail:

karenh@co.hernando.fl.us
("TDT" required in subject
line)

By Telephone:

352-540-6518

By Fax:

352-754-4225

For additional information please visit our web site at:

<http://www.clerk.co.hernando.fl.us/Other/TouristDevelopmentTaxDivision.html>

PLEASE BE REMINDED THAT TOURIST DEVELOPMENT TAX RETURNS/RECORDS ARE SUBJECT TO AUDIT BY THE HERNANDO COUNTY CLERK OF CIRCUIT COURT.