RESORT TAX RETURN

FOR THE PERIOD ENDING: _____20_____

Account Number: _____   Date: _____

Name: _____   Business Address: _____

Monthly returns and payments are due by the **20th of each month**.   Annual returns are due on **May 20th of each year**.

If the 20th falls on a holiday or weekend, taxes are due the first business day after the 20th.

Returns postmarked after the 20th are considered late and will be assessed penalties and interest and/or late filing fees.

Visit our website https://www.miamibeachfl.gov/city-hall/finance/filepay-resort-tax/ to use the automated resort tax calculator.

	Room Rentals (Hotels, Apts., Etc.) COLUMN 1	Alcoholic Beverages COLUMN 2	Food and Non-Alcoholic Beverages COLUMN 3
A. Gross Sales and/or Rentals			
B. Exempt Sales and/or Rentals			
C. Taxable Sales and/or Rentals (line A minus line B)			
D. Tax Collected/Due (4% x Column 1, 2% X Column 2 and 2% x Column 3)			
E. Subtract: 2% Collection Allowance (maximum allowance is $100.00 per return and shall not be granted if the return is late)			
F. Add: Penalty (see instructions)			
G. Add: Interest (see instructions)			
H. Subtotal Due (line D minus line E, add line F and add line G)			
I. Late Filing Fee (applicable to a late tax return if no tax is owed)	**$50.00**		
J. Manual Filing Fee	**$25.00**		
K. Total Due (add lines G in Columns 1, 2 & 3 and line H and line I)			
L. Enter room rate for hotels, apts., etc. in Column 1 and enter total number of patrons and guest checks in Column 3			

I hereby certify that this return has been examined by me and to the best of my knowledge and belief is a true, correct and complete return.

_____
Signature of Operator (Required)/Date

IMPORTANT:
1. Fill out form completely.
2. Verify that the account number is correct.
3. Verify that month/period being filed is correct.
4. Make funds payable to **CITY OF MIAMI BEACH**, sign and attach to the resort tax return.
5. Resort tax return must be filed and mailed even if no tax is due by the monthly/annual due date.
6. Mail return and payment to:
   City of Miami Beach
   Finance/Resort Tax
   1700 Convention Center Drive
   Miami Beach, FL 33139

_____
Print Name

Any changes in the business such as new owner(s), closed, mailing address, etc. need to be reported to the City of Miami Beach Finance/Resort Tax section immediately at 305-673-7447.

INSTRUCTIONS FOR COMPLETING RESORT TAX RETURN

LINE

A	Columns 1, 2 and 3	Enter **Gross Rental** from room rentals in Column 1 Enter **Gross Sales** from alcoholic beverages in Column 2 and Enter **Gross Sales** from food and non-alcoholic beverages in Column 3.
B	Columns 1, 2 and 3	Enter all sales that are **exempt** from Resort Tax as defined by Miami Beach City Code Chapter 102, Article IV, Section 102-308.
C	Columns 1, 2 and 3	Gross Sales/Rentals subtract Exempt Sales/Rentals equals **Taxable Sales/Rentals**.
D	Columns 1, 2 and 3	Enter the total **Tax Collected/Due** in the appropriate column(s) on Taxable Sales/Rentals by calculating the **Tax Collected/Due** using the calculations below: • 4% multiplied by taxable Room Rentals equal **Room Rental Tax Collected/Due** • 2% multiplied by Taxable Alcoholic Beverages equal **Alcoholic Beverage Tax Collected/Due** • 2% multiplied by Taxable Food & Non-Alcoholic Beverages equal **Food & Non-Alcoholic Beverage Tax Collected/Due**
E	Columns 1, 2 and 3	A **2% Collection Allowance** up to **$100 per return** is available if the tax return is filed accurately and timely. If the tax return is late/delinquent (postmarked after the 20th of the month due), enter **zero** as the $100 collection allowance is not available to late filers.
F	Columns 1, 2 and 3	Calculate **Penalties** using method below for **late** tax returns only (postmarked after the 20th of the month due) for each column, Room Rentals, Alcoholic Beverages and Food & Non-Alcoholic Beverages: • 10% multiplied by the Tax Collected/Due multiplied by the number of months the return is late equal **Penalties**
G	Columns 1, 2 and 3	Calculate **Interest** using method below for **late** tax returns only (postmarked after the 20th of the month due) for each column, Room Rentals, Alcoholic Beverages and Food & Non-Alcoholic Beverages: • 1% multiplied by Tax Collected/Due multiplied by the number of months the return is late equal **Interest**
H	Columns 1, 2 and 3	Enter **Subtotal Due** for each column: • Tax Collected/Due minus Collection Allowance add Penalties add Interest
I	Column 1	A **Late Filing Fee** of $50.00 is required for each late tax return (postmarked after the 20th of the month due) in which no tax is collected/due.
J	Column 1	A **Manual Filing Fee** of $25.00 must be added to each tax return that is filed/paid by mail or filed/paid in person. To avoid this fee, please use the online resort tax calculator to file the tax return and pay the resort tax online.
K	Column1	Enter the **Total Due:** Add the following together to calculate the Total Due: • Room Rental Subtotal Due • Alcoholic Beverage Subtotal Due • Food and Non-Alcoholic Beverage Subtotal Due • Late Filing Fee, if applicable • Manual Filing Fee
L	Columns 1 and 3	Enter the average **Room rate** charged per night for room rentals in Column 1 Enter the total number of **Patrons** served foods or beverages or total number of guest checks issued in Column 3 (indicate whether it is # of patrons served, or guest checks issued).