

**INSTRUCTIONS  
FOR COMPLETING RESORT TAX RETURN**

LINE

- A     Columns 1, 2 & 3     Enter total **gross** sales from alcoholic beverages in Column 1; and **gross** sales from food and non-alcoholic beverages in Column 2.
- B     Columns 1, 2 & 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 & 3     Enter the difference between Lines **A and B**.
- D     Columns 1, 2 & 3     Enter the total tax **collected and due** in the appropriate column.
- E     Columns 1, 2 & 3     **If** return is timely filed (including proper completion), enter 2% of taxes collected (up to a maximum of \$5,000 collected) as shown on Line D, Column 1, 2 & 3. If return is delinquent, enter nothing.  
**NOTE: Maximum collection allowance per return is \$100.00 and shall not be granted if the return is late.**  
**Incomplete returns will result also in a ten percent or \$50.00 reduction in the credit taken whichever is less.**
- F     Columns 1, 2 & 3     If return is delinquent, enter total of Line D x 10% (penalties) plus line D x 1% (interest) for each month return is delinquent. (Penalties have a ceiling of 50% of line D)  
**Returns with zero tax due are subject to a late filing fee of \$25.00 per month until filed.**
- G     Column 1             Enter amount(s) indicated on Memo Letter(s) received from this office. **Attach letter(s) to this return.**
- H     Columns 1, 2 & 3     Enter amount due for **each** column.
- I     Column 1             Manual Filing Fee
- J     Columns 1             Enter the sum total of Columns 1 and 2 and 3 on Line **H** and Include Column 1 Line **I**
- K     Columns 1 & 3 only   **FOOD SALES ONLY:** Enter the number of patrons served or the number of guest checks written (**indicate which**).