



**OSCEOLA COUNTY, FLORIDA
PUBLIC SERVICE TAX RETURN**

TELECOMMUNICATIONS - HOTEL/MOTEL

Name of Firm: _____

Address: _____

Report prepared by: _____ Phone: _____

Dealer account number: UT _____

COLLECTIONS FOR _____, 20_____ METHOD USED: _____ Actual _____ Percentage*

(1) Total long distance telecommunications sales		_____
(2) Less: exempt sales** (<u>inter</u> state long distance telecommunications sales)	-	_____
(3) Subtotal: taxable <u>intra</u> state sales (line 1 - line 2)		_____
(4) Add: sales from local calls	+	_____
(5) Total taxable sales (line 3 + line 4)		_____
(6) Total tax collected @ 7% (line 5 x .07)		_____
(7) Less: adjustments for taxes paid to telecommunications companies ***	-	_____
(8) Net tax (line 6 - line 7)		_____
(9) Less: 1% collection fee (line 8 x .01)	-	_____
(10) Tax due (line 8 - line 9)		_____
(11) Late payment interest penalty (line 10 x .000328767 x number of days late)		_____
(12) Total amount due Osceola County (line 10 + line 11)		=====

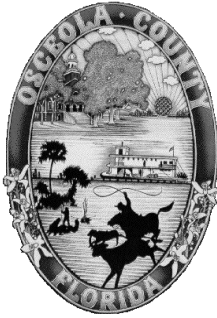
Firms using the percentage method must provide documentation to support the percentage claimed. (See PST Form HMTC/%INST and PST Form HMTC/%WS) Enter the calculated percentages:

Line (2) percentage: _____ *Line (7) percentage: _____

I certify that this report has been examined by me and that the information contained herein is complete and correct to the best of my knowledge

Date Signature of Authorized Representative

Checks payable to: **Osceola County Board of County Commissioners**
Remit to: Public Service Tax
Osceola County BOCC Finance Department
One Courthouse Square, Ste. 2100
Kissimmee, FL. 34741-5491



**OSCEOLA COUNTY, FLORIDA
PUBLIC SERVICE TAX RETURN**

TELECOMMUNICATIONS - HOTEL/MOTEL

Percentage Method

Instructions for Use on Public Service Tax Return

These instructions are for use in calculating the amounts reported on Lines (2) and (7) of the Osceola County Public Service Tax return for Hotel/Motel Telecommunication providers. References below to amounts on Line (1) and (6) are the amounts reported on the Osceola County Public Service Tax return.

* Firms using the percentage method must attach documentation to support the percentage claimed when initially electing the percentage method and for changes in the percentage previously used. The information used to develop the percentages must be chosen from a recent month for which the occupancy rate is approximately equal to the average annual occupancy rate. The percentage must be recalculated and the supporting documentation updated every 6 months. Copies of telephone bills supporting the amounts used in the above calculations must be attached to the Supporting Documentation Worksheet.

It is important to develop accurate estimates. Osceola County reserves the right to compute the actual tax liability and any difference between the actual tax liability and estimated tax liability, including applicable interest, will be the responsibility of the service provider.

** Line (2) calculated as follows:

$$\begin{aligned} & \text{(Sales \$ interstate long distance calls)} \\ & \div \text{(Sales \$ interstate + Sales \$ intrastate long distance calls)} \\ & = \text{Percentage of interstate Sales \$} \end{aligned}$$

$$\begin{aligned} & \text{(Percentage of interstate Sales \$)} \\ & \times \text{(Total long distance telecommunications sales from Line 1)} \\ & = \text{Exempt sales \$} \end{aligned}$$

*** Line (7) calculated as follows:

$$\begin{aligned} & \text{(Total Osceola County tax paid to provider - Osceola County tax} \\ & \quad \text{related to administrative use of telephone)} \\ & \div \text{(Total Osceola County tax paid to provider)} \\ & = \text{Percentage of Osceola County tax paid to telecommunications} \\ & \quad \text{companies for local service and intrastate calls} \end{aligned}$$

$$\begin{aligned} & \text{(Percentage of Osceola County tax paid to telecommunications} \\ & \quad \text{companies for local service and intrastate calls)} \\ & \times \text{(Total Osceola County 7% tax from Line 6)} \\ & = \text{Adjustment for taxes paid to telecommunications companies} \end{aligned}$$



**OSCEOLA COUNTY, FLORIDA
PUBLIC SERVICE TAX RETURN**

TELECOMMUNICATIONS - HOTEL/MOTEL

Election of Percentage Method

Supporting Documentation Worksheet

Name of Firm: _____

Address: _____

Report prepared by: _____ Phone: _____

Dealer account number: UT _____

* Firms using the percentage method must attach documentation to support the percentage claimed when initially electing the percentage method and for changes in the percentages previously used. The information used to develop the percentages must be chosen *from a recent month for which the occupancy rate is approximately equal to the average annual occupancy rate. The percentage must be recalculated and the supporting documentation updated every 6 months. Attach copies of telephone bills which support the amounts used in the calculations below.*

** Line (2) calculations:

(Sales \$ interstate long distance calls) _____
÷ (Sales \$ interstate + Sales \$ intrastate long distance calls) _____
= Percentage of interstate Sales \$ _____

*** Line (7) calculations:

(Total Osceola County tax paid to provider - Osceola County tax related to
administrative use of telephone) _____
÷ (Total Osceola County tax paid to provider) _____
= Percentage of Osceola County tax paid to provider for local service and intrastate calls _____

Date of this worksheet: _____

Date of previous worksheet: _____

IT IS IMPORTANT TO DEVELOP ACCURATE ESTIMATES. OSCEOLA COUNTY RESERVES THE RIGHT TO COMPUTE THE ACTUAL TAX LIABILITY AND ANY DIFFERENCE BETWEEN THE ACTUAL TAX LIABILITY AND ESTIMATED TAX LIABILITY, INCLUDING APPLICABLE INTEREST, WILL BE THE RESPONSIBILITY OF THE SERVICE PROVIDER.

**OSEOLA COUNTY, FLORIDA
PUBLIC SERVICE TAX RETURN**

Instructions - Telecommunications - Hotel/Motel

Each remittance of Public Service Tax must be accompanied by a completed Public Service Tax Return to assure the payment is properly credited to the telecommunications dealer's account.

Tax collections made in each calendar month are due on or before the 20th day of the next calendar month. Should the 20th fall on a weekend or a holiday, then the next regular business day will be considered the due date for that month. Interest on late payments is accrued at 1% per month and calculated from the due date through the United States Postal Service postmark date.

Line (1) - Total long distance telecommunications sales - Enter total sales (including the amount of gross receipts tax) for the month for all long distance intrastate and interstate telecommunications sales to guests. This includes, but is not limited to, telephone charges and facsimile charges.

Line (2) - Less: exempt sales - Enter that portion of sales listed on Line (1) which are exempt from the Public Service Tax. This would include interstate long distance telecommunications sales. DO NOT include any taxes. Exempt sales may be computed using either actual amounts or on a percentage basis. The percentage method instructions and worksheet (PST Forms HMTC/%INST and HMTC/%WS) are included should you elect to use the percentage method.

Line (3) - Subtotal: taxable intrastate sales - Subtract Line (2) from Line (1) and enter the result here.

Line (4) - Add: sales from local calls - Enter the total of all charges to guests for local telephone service during the month.

Line (5) - Total taxable sales - Add Line (3) and Line (4) and enter the result here.

Line (6) - Total tax collected - Multiply Line (5) by 7% (.07) and enter the result here.

Line (7) - Less: adjustments for taxes paid to telecommunications companies - Enter the amount of taxes paid to your telecommunications provider related to your business use and to guest charges for intrastate long distance telecommunications service provided during the month. Actual amounts or the percentage method may be used to compute this adjustment. The PST forms referred to in Line (2) above include the instructions and worksheet for this adjustment using the percentage method.

Line (8) - Net tax - Subtract Line (7) from Line (6) and enter the result here.

Line (9) - Less: 1% collection fee - Multiply Line (8) by 1% (.01) and enter the result here.

Line (10) - Tax due - Subtract Line (9) from Line (8) and enter the result here.

Line (11) - Late payment interest penalty - Tax remittances postmarked after the due date, as described above, are subject to an interest penalty. Enter the penalty, calculated as follows, on Line (11):

1. Multiply the amount on Line (10) by the daily interest factor of .000328767.
2. Multiply the result obtained in Step 1 above by the number of days from the due date, as described above, to the postmark date.

Line (12) - Total amount due Osceola County - Add Line (10) and Line (11) and enter the result here. If the percentage method has been elected, enter the percentages where indicated and see the PST Forms referred to in Line (2) above.

Sign and date the return. Send PST Form HMTC/RET with your check to the address listed on the return.