

**Department of Regulatory
and Economic Resources
(RER)**



**C&T Hub Training Series:
Guidelines to File a Return
through the
Convention and Tourist
Tax (C&T) Hub**

Convention and Tourist Tax Hub



Table of Contents

- Introduction
- Before You Begin
- Accessing the C&T Hub Portal
- Step 1 – Filing a Return for a Business Account
- Step 2 – Select an Account
- Step 3 – Select the Filing Period
- Step 4 – Enter Tax Information
- Step 5 – Review and Submit
- After Submission
- Questions and Support

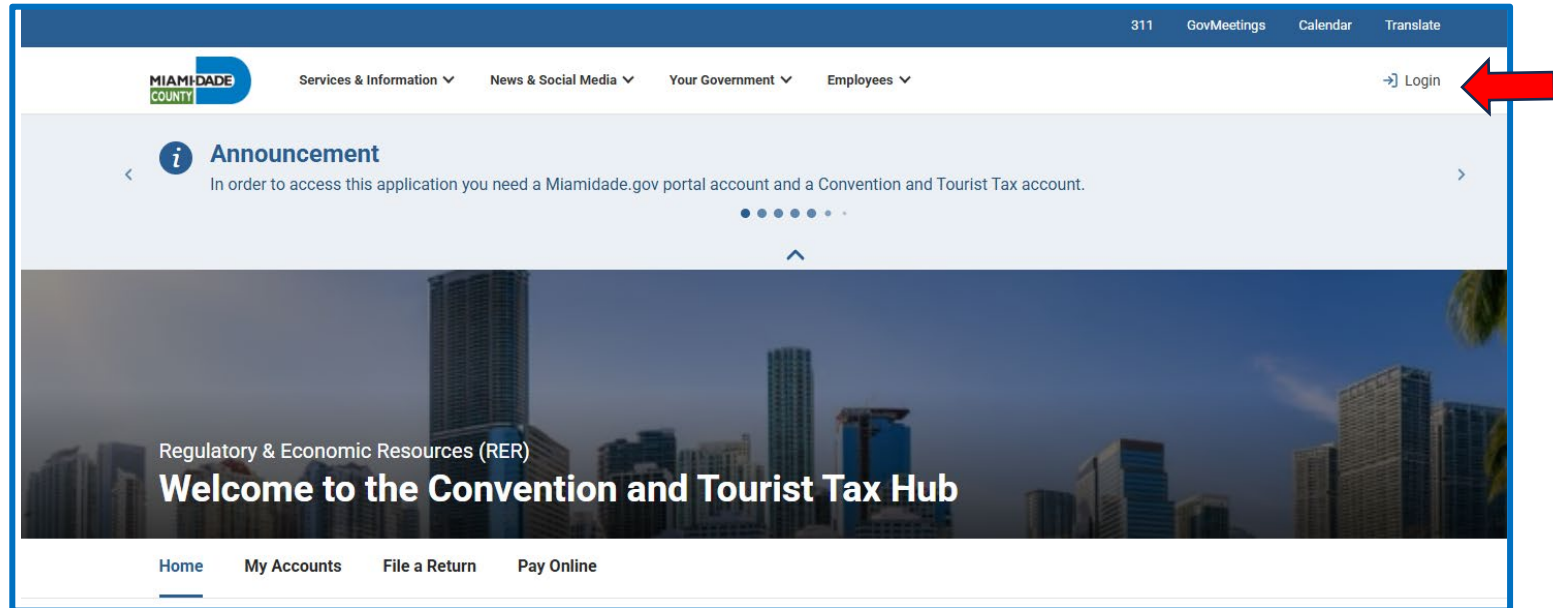


Introduction

New Convention & Tourist Tax Hub Overview

New website address: services.miamidade.gov/convention-tourist-tax

Available: **September 24, 2026**



Introduction to Filing a Return



When to File

Convention and Tourist Tax returns and payments are **due** on the **1st** and are late if not received by the **20th** day of the month following each reporting period. If the 20th falls on Saturday, Sunday or a legal holiday, the due date will be the next business day.



File Return Online

The C&T Hub allows taxpayers to:

- File tax returns online.
- Apply applicable exemptions.
- Calculate tax due
- Make a Payment
- View your filing and payment history

As part of RER's modernization roadmap, Convention and Tourist Tax returns are now submitted through the [Convention and Tourist Tax \(C&T\) Hub](#). Each return is tied to a specific account and filing period.



Important: You must file a tax return for each reporting period, even if your business was not in operation and no tax is due. Late filings may result in penalties and interest.

Why Filing on Time Matters

- 1 State and County requirement.** C&T returns are required under Florida Statutes and Miami-Dade County ordinance.
- 2 Monthly filing deadline.** Returns are due by the 20th of the month following the reporting period.
- 3 Penalties and interest apply.** Late or incomplete filings may result in financial penalties and interest charges.
- 4 Monthly Returns are Required Regardless of Taxable Activity.** Even months with no taxable activity require a return to be filed.



Before You Begin

What You Will Need

Have the following information ready before starting your return:

C&T Hub Account Number

- Your Business Account must already be registered and claimed in the C&T Hub.
- Your C&T Hub account must be added on the "My Accounts" Tab.

Exempt Receipts Amounts

Any applicable exemptions (e.g., long-term rentals, exempt organizations)

Gross Taxable Receipts

Total rental or F&B revenue for the filing period

Collection Allowance

Up to \$30 per month if filing and paying on time

Supporting Documentation

At least one document supporting the revenue reported.

Supporting Documentation

The following documentation is required to file a return:

Gross Revenue Supporting Documentation:

- Upload a monthly report or other business record that supports the Gross Revenues entered on this return.
- Examples:
 - POS sales summary
 - PMS revenue report
 - General Ledger report.
 - Rental activity report or
 - Other accounting system report.

Exemption Supporting Documentation

- If you are claiming exemptions, upload documentation showing how the total exemption amount was calculated.
- This may include:
 - Exemption Report
 - Transaction Summary
 - Supporting Exemption records or
 - Reconciliation identifying the exempt amounts.

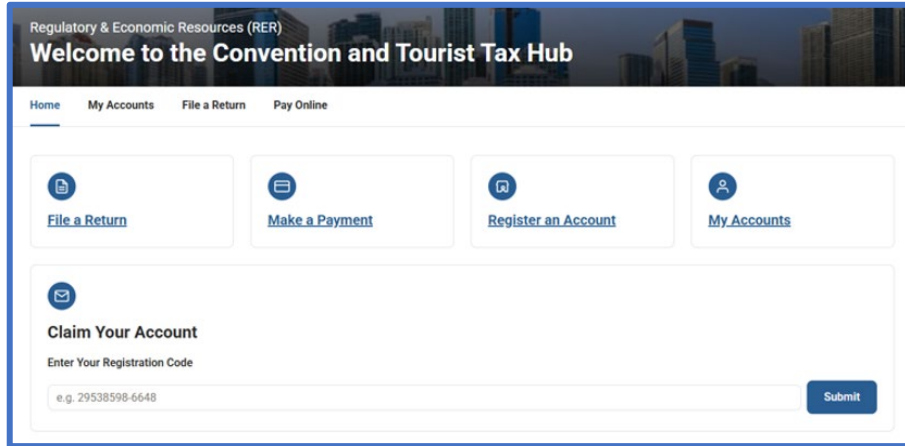
NOTE: You do not need to upload individual receipts, invoices, folios, or other transaction-level records. Please retain those records in accordance with applicable record retention requirements.



Accessing the C&T Hub Portal

Portal Access Overview

- Navigate to services.miamidade.gov/convention-tourist-tax and log in.
 - A login is required to file a return for a business account.
 - If you are not yet registered, you must create an online account first.
- Please refer to the training guide "Guidelines to Create a Login through the Convention and Tourist (C&T) Hub" which is part of this series.



The screenshot displays the 'Regulatory & Economic Resources (RER) Welcome to the Convention and Tourist Tax Hub' interface. At the top, a navigation bar includes links for 'Home', 'My Accounts', 'File a Return', and 'Pay Online'. Below this, four main action buttons are presented: 'File a Return' (with a document icon), 'Make a Payment' (with a wallet icon), 'Register an Account' (with a person icon), and 'My Accounts' (with a person icon). A 'Claim Your Account' section is also visible, featuring a text input field for 'Enter Your Registration Code' (with a placeholder example 'e.g. 29538598-6648') and a 'Submit' button.

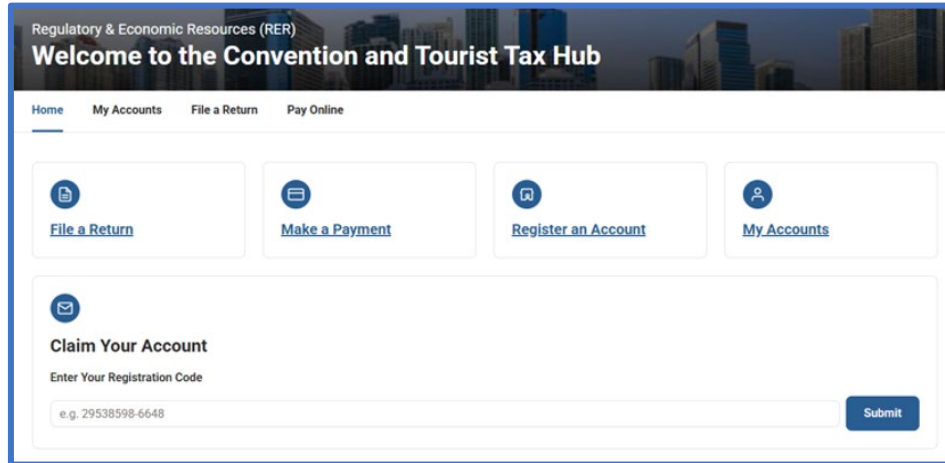


Step 1: Filing a Return for a Business Account



Return Overview

- Navigate to services.miamidade.gov/convention-tourist-tax and log in.
- From the home page, select the "File a Return" option to begin the process.
- If you manage multiple accounts, **each account requires a separate return.**



The screenshot shows the 'Welcome to the Convention and Tourist Tax Hub' page. The header includes 'Regulatory & Economic Resources (RER)' and navigation links for 'Home', 'My Accounts', 'File a Return', and 'Pay Online'. Below the navigation bar are four main action buttons: 'File a Return' (with a document icon), 'Make a Payment' (with a wallet icon), 'Register an Account' (with a person icon), and 'My Accounts' (with a person icon). Below these buttons is a 'Claim Your Account' section with a text input field for a registration code (example: 'e.g. 29538598-6648') and a 'Submit' button. A large red arrow points to the 'File a Return' button.

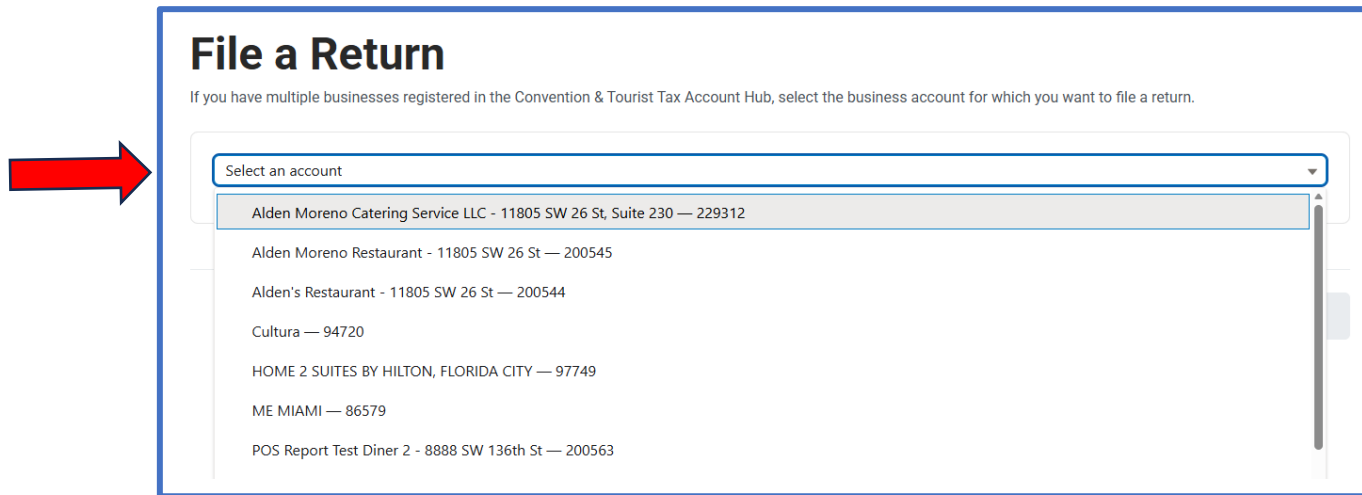
NOTE: Your account must already be claimed and active in the C&T Hub before a return can be filed



Step 2: Select the Account

Step 2 – Select the Account

- The system will display the business accounts associated with your profile.
- Select the account you wish to file a return for and press "Continue"



File a Return

If you have multiple businesses registered in the Convention & Tourist Tax Account Hub, select the business account for which you want to file a return.

Select an account

- Alden Moreno Catering Service LLC - 11805 SW 26 St, Suite 230 — 229312
- Alden Moreno Restaurant - 11805 SW 26 St — 200545
- Alden's Restaurant - 11805 SW 26 St — 200544
- Cultura — 94720
- HOME 2 SUITES BY HILTON, FLORIDA CITY — 97749
- ME MIAMI — 86579
- POS Report Test Diner 2 - 8888 SW 136th St — 200563



Step 3: Select the Filing Period



Step 3 – Select the Filing Period

- The system will display available filing periods for your account.
- Select the month and year you are filing for and click “Next.”
- **Past due periods** will be flagged. Filing for a prior period may result in penalties.



File a Return

Cultura Account Number: 94720 FB - Food & Beverage

Select the Return period that you want to file. Only open reporting periods for this account will be listed.

Select Return Period

Return Period

2026-08

Filing Frequency: Monthly. Due Date is auto-calculated (the 20th of the month after the period).

Due Date

September 21, 2026

[Back](#)[Continue](#)



Step 4: Enter Tax Information



Enter Tax Information (Transient Rental)

Complete all fields marked with a red asterisk (*) — these are required.

Gross Taxable Receipts*

Total rental revenue for the period before exemptions

Exempt Receipts

Long-term rentals (6+ months), exempt organizations, etc.

Net Taxable Amount

Calculated automatically (Gross minus Exempt)

Tax Due

Calculated automatically based on applicable tax rate

Collection Allowance

Deduction up to \$30 if filing and paying by the due date

Enter Tax Information (Food & Beverage)

Complete all fields marked with a red asterisk (*) — these are required.

Gross Food & Beverage Sales*

Total F&B revenue subject to the surcharge

Exempt Sales

Sales to exempt organizations or other qualifying exemptions

Net Taxable Sales

Calculated automatically (Gross minus Exempt)

Surcharge Due

Calculated automatically based on applicable F&B surcharge rate

Collection Allowance

Deduction up to \$30 if filing and paying by the due date

Tax Information Screen

- Enter Gross Receipts and Exempt Receipt amounts. Fields not applicable to your account type may not appear.
- Calculated fields (Net Taxable, Tax Due) will update automatically as you enter data.
- Click “Continue” to proceed to the Review step.

The screenshot shows the 'File a Return' interface for 'Cultura'. At the top, it displays 'Account Number: 94720' and 'FB - Food & Beverage'. Below this, it says 'File a Return - Cultura - Return Period 2026-08'. A instruction line reads: 'Enter the amounts on the return corresponding to the Gross receipts and Exemption boxes for this return period.'

The main section is titled 'Food and beverage in a Hotel/Motel' and is noted as 'Taxed at 2%'. It contains three input fields: 'Gross Receipts' (with a red arrow pointing to it from the left), 'Exempt Receipts' (with a red arrow pointing to it from above), and 'Taxable Revenue' (displaying '\$0.00'). Below these fields is the label 'Gross - Exempt'.

At the bottom, a 'Return total' section shows 'Tax due' as '\$0.00' and 'Total Due' as '\$0.00'. A small note at the very bottom states: 'Interest is shown as of today and is recalculated when you submit this return.'

NOTE: At least one supporting document is required at this step



Step 5: Review and Submit Return to be filed



Review and Submit

1. Once you click “Continue” the following page will be displayed:

File a Return

Cultura Account Number: 54723 FB - Food & Beverage

File a Return - **Cultura** Return Period: 2025-08

Please review the information below for accuracy before submitting your filing. Check the certification box only if you are authorized to submit this filing and the information is true and correct to the best of your knowledge. Unpaid filings may be modified; however, once payment has been submitted, the filing is final and cannot be changed.

Business details

This information comes from your account and can't be changed when filing a return.

Account ID	54723
Business	Cultura
EIN	***-**-7899
Business address	1100 Blueway Blvd Miami, FL 33132
Business type	FB - Food & Beverage

Return Period

Return Period	2025-08
Filing frequency	Monthly
Due date	September 21, 2026

Revenue reported

FOOD AND BEVERAGE IN A HOTEL/INTEL

Gross Receipts	\$6,800.00
Exemptions	\$1,000.00
Gross Revenue	\$5,800.00
Total Tax	\$100.00
Allowance	\$2.50
Penalty	—
Interest	—
Credits	—
Total Due	\$97.50

Reporting documents: [View Affidavit on AC 7-68.pdf](#)

Credits are entered out when there is a field, so they are shown as a dash here. Interest is shown as 0 if today and is recalculated when you submit.

Monthly Acknowledgment

By submitting this return, I affirm that the information reported is true, correct, and complete to the best of my knowledge. I further affirm that I have reviewed my account information and confirm that it is accurate, complete, or that I have updated any information that has changed. I understand that I am responsible for maintaining current account information at all times and that my failure to do so does not excuse or delay any filing, payment, notice, assessment, or other obligation administered by Miami Code County.

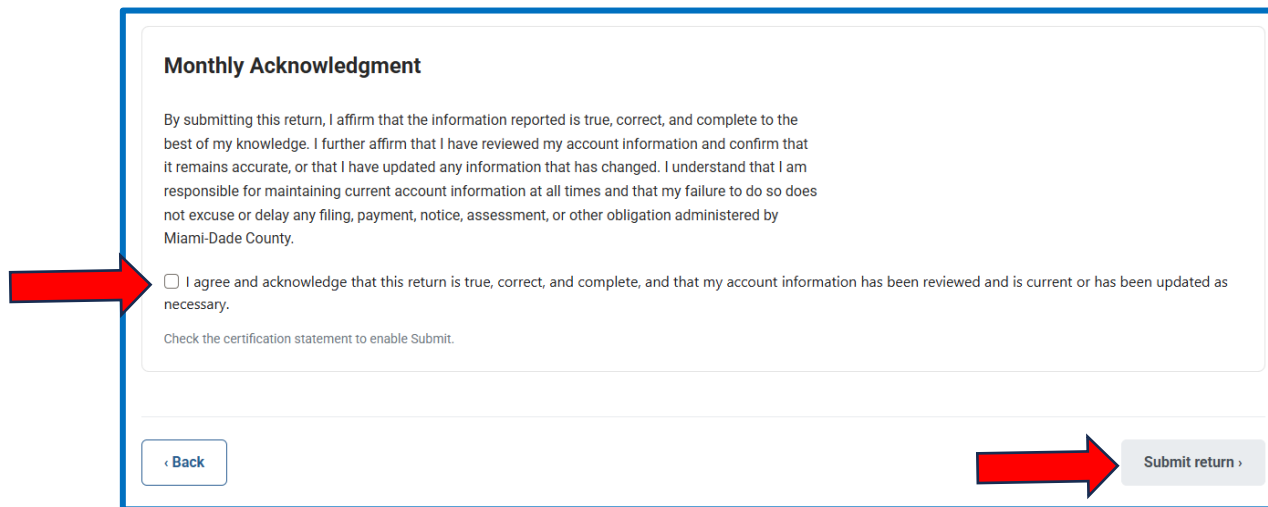
☐ I agree and acknowledge that this return is true, correct, and complete, and that my account information has been reviewed and is current or has been updated as necessary.

Check the certification statement to enable Submit.

[Back](#) [Submit return](#)

Review and Submit

1. Review all entries on the summary screen for accuracy.
2. To make changes, click “Back” to return to the previous step.
3. Read and accept the monthly acknowledgement agreement, by clicking on the Checkbox.
4. If everything is correct, click "Submit return."



Monthly Acknowledgment

By submitting this return, I affirm that the information reported is true, correct, and complete to the best of my knowledge. I further affirm that I have reviewed my account information and confirm that it remains accurate, or that I have updated any information that has changed. I understand that I am responsible for maintaining current account information at all times and that my failure to do so does not excuse or delay any filing, payment, notice, assessment, or other obligation administered by Miami-Dade County.

☐ I agree and acknowledge that this return is true, correct, and complete, and that my account information has been reviewed and is current or has been updated as necessary.

Check the certification statement to enable Submit.

[◀ Back](#) [Submit return ▶](#)

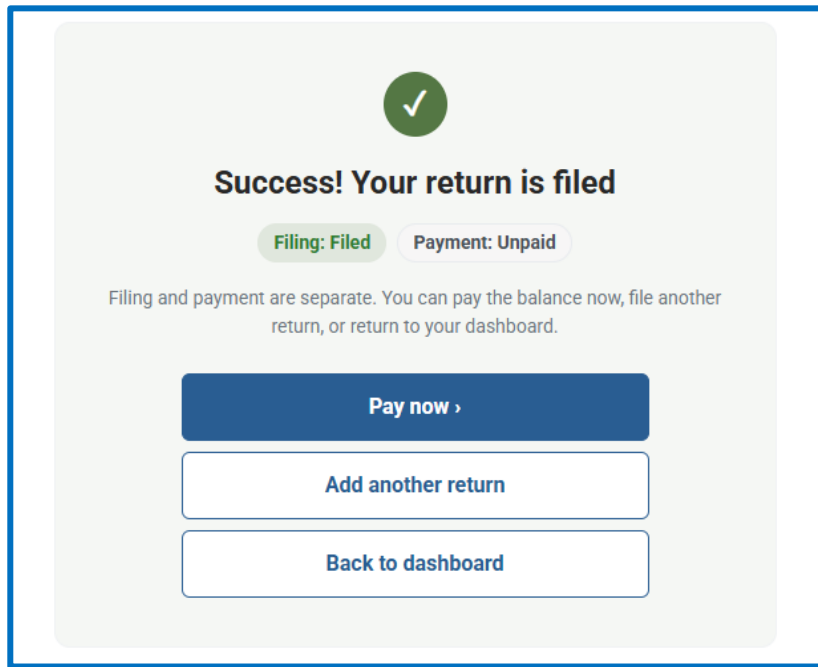
Options

Once you have pressed the submit button, the screen will show as follows. You may:

- Pay Now
- Add another return
- Go Back to dashboard

NOTE: To make payment, please refer to the "Make a Payment" guide which is part of this training series. Your account will show as past due until payment is made.

WARNING: Filing does NOT mean payment has been made. You must make payment as well.



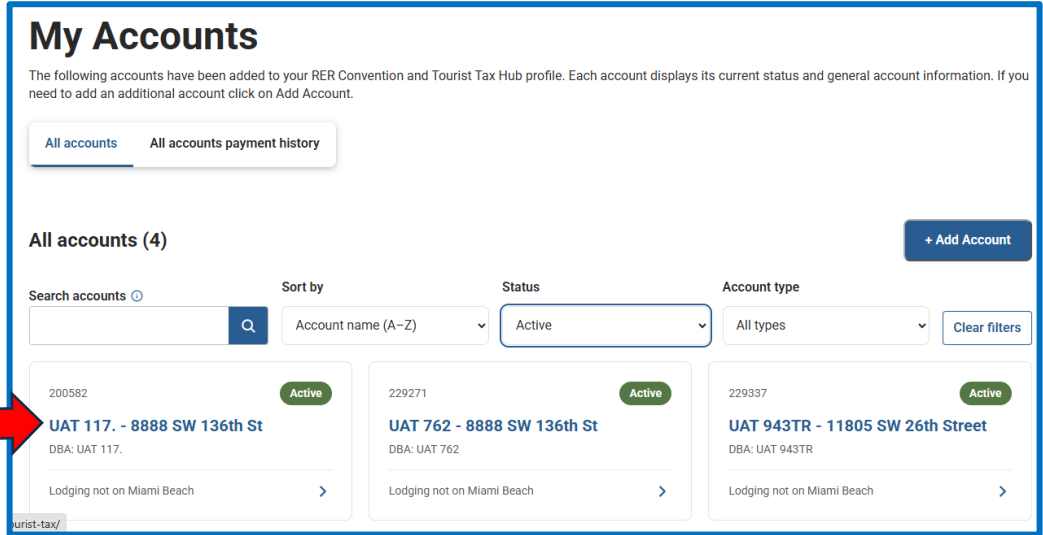
The screenshot shows a confirmation screen with a green checkmark icon at the top. Below the icon, the text reads "Success! Your return is filed". Underneath this, there are two status indicators: "Filing: Filed" in a green pill and "Payment: Unpaid" in a grey pill. A message states: "Filing and payment are separate. You can pay the balance now, file another return, or return to your dashboard." At the bottom, there are three buttons: "Pay now >" (dark blue), "Add another return" (white with blue border), and "Back to dashboard" (white with blue border).



After Submission

Viewing Your Filed Returns

- From "My Accounts," click on the business account you wish to review. Click on the title and the business account page will open.
- All submitted returns are listed with their return period, filing date, and payment status.
- Click any return to view the full detail or download a copy for your records.



My Accounts

The following accounts have been added to your RER Convention and Tourist Tax Hub profile. Each account displays its current status and general account information. If you need to add an additional account click on Add Account.

[All accounts](#) [All accounts payment history](#)

All accounts (4) [+ Add Account](#)

Search accounts

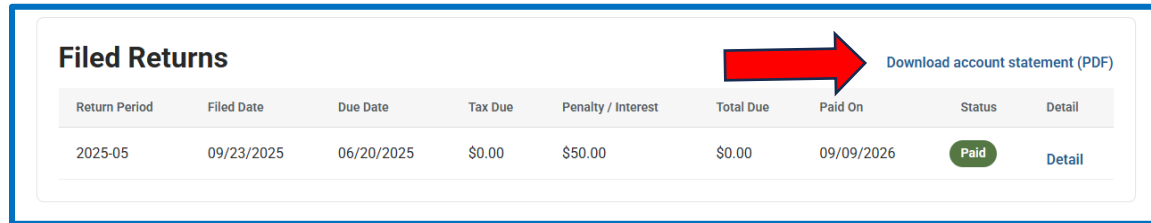
Sort by

Status

Account type [Clear filters](#)

200582	Active	229271	Active	229337	Active
UAT 117 - 8888 SW 136th St		UAT 762 - 8888 SW 136th St		UAT 943TR - 11805 SW 26th Street	
DBA: UAT 117.		DBA: UAT 762		DBA: UAT 943TR	
Lodging not on Miami Beach >		Lodging not on Miami Beach >		Lodging not on Miami Beach >	

tourist-tax/



Filed Returns

[Download account statement \(PDF\)](#)

Return Period	Filed Date	Due Date	Tax Due	Penalty / Interest	Total Due	Paid On	Status	Detail
2025-05	09/23/2025	06/20/2025	\$0.00	\$50.00	\$0.00	09/09/2026	Paid	Detail



Questions and Support

Additional Training Guides

Please refer to the subsequent guides that are part of this training series:

- Guidelines to **Register** a Business Account through the Convention and Tourist Tax (C&T) Hub
- Guidelines to **Claim** a Business Account through the Convention and Tourist Tax (C&T) Hub
- Guidelines to **Link** a Business Account through the Convention and Tourist Tax (C&T) Hub
- Guidelines to **Make a Payment** through the Convention and Tourist Tax (C&T) Hub
- Guidelines to **File a Return** through the Convention and Tourist Tax (C&T) Hub

Guidelines are available at <https://miamidade.live/MDC-ConventionTouristTax>

Questions and Support

For questions about your C&T return or tax account:

CTHelp@miamidade.gov

For portal technical support or login assistance:

RERBA-SF@miamidade.gov

Office: 11805 SW 26th Street, Suite 230, Miami, Florida
33175

Portal: services.miamidade.gov/convention-tourist-tax