

OCCUPANCY TAX RETURN INSTRUCTIONS

# 1.	Registrant's Name for Hotel, Motel, Cottage, B&B or Short-Term Rental. Should be the same name filed on the Occupancy Tax Registration form on file.
# 2.	Name of Owner/Operator if different from # 1.
# 3.	Registrant's Occupancy Tax number.
# 4.	Physical Street Address of Rental.
# 5.	Physical Town + Zip Code of Rental.
# 6.	Name, Title and Telephone Number of Contact Person / Title / Contact Info.
# 7.	Tax Year. Select filing cycle frequency. (Monthly, Quarterly or Annually)
# 8.	Enter the total revenue receipts, in the appropriate columns for Platform and Owner , from room, cottage or short-term rental(s) by Month. Include revenue receipts from qualifying tax-exempt guests (Government/Non-Profit/Native) or permanent guests (person(s) who occupy or rent any room/unit for at least 30 consecutive days), in the appropriate column.
# 9.	Enter total amount of tax-exempt rentals by Month, in the appropriate column for Platform and Owner . This includes qualifying tax-exempt guests (Government/Non-Profit/Native) or permanent guests (stays longer than 30 consecutive days). You are required to keep copies of all tax-exempt certificates and other proof of exemption, as well as documentation for all permanent guests including names and dates of occupancy. All records must be available for inspection and examination at any time upon demand by the Treasurer, and should be maintained for at least six (6) years.
# 10.	Subtract # 9 from # 8, by appropriate column . Add individual months to equal <i>Total (Net Monthly Rental Income)</i> at the bottom of each appropriate column. This is the amount on which your tax is computed.
# 11.	Occupancy Tax Due. 4% x the <i>Total</i> shown on # 10, for the tax due on the Owner totals.
# 12.	Penalty. 5% x # 11 if the return is not filed, or the tax due is not paid, within 20 days of the due date of the return. All returns are due 20 days after the end of the reporting period.
# 13.	Interest. 1% x # 11 for each month or fraction of a month your payment is past due. Returns are required to be filed within twenty (20) days from the end of the reporting period. No interest is calculated on the first 30 days <u>after the end of the reporting period</u> . Interest begins in the month <u>after</u> the tax return is due and an additional 1% is added for each month or fraction of a month unpaid thereafter. Example 1 - If payment is due March 20th (Q4 or Annual (Fiscal) reporting periods) and payment is made on March 30, only the 5% penalty on tax due applies. Example 2 - If payment is due March 20th, but not paid until April 15th, the 5% penalty on tax due applies plus 1 month's interest (1 st month interest begins April 1 thru April 30 since it is more than 30 days beyond the end of the reporting period).
# 14.	Enter the total of Lines 11, 12, and 13. This is the total amount due to Warren County.
	Please make check payable to "Warren County Treasurer" and mail check with this return to: Warren County Treasurer 1340 State Route 9 Lake George, NY 12845