SULLIVAN COUNTY HOTEL AND MOTEL ROOM OCCUPANCY TAX INSTRUCTIONS

(Pursuant to Local Law 5 of 1989 of the County of Sullivan, New York)

SULLIVAN COUNTY TREASURER'S OFFICE, 100 NORTH STREET, MONTICELLO, NY 12701
PHONE: (845) 807-0210; FAX # 845-807-0220; EMAIL: roomtax@sullivanny.us

* THE RETURN MUST BE FILED WHETHER OR NOT THERE IS A TAX TO BE REMITTED *

SECTION 1 – FILER INFORMATION:

PLEASE COMPLETE: Room Tax Identification Number, Business/Owner Name, Name of Establishment, Mailing Address and Type of Establishment.

Reporting Period: Please indicate the period for which you are filing this return.
*Note: **Returns must be received by the twentieth day following the last day of the reporting period.***

Rentals: Please enter the total number of rentals for the period being reported.
- For private homes, please enter the number of nights the entire home was rented for the reporting period.
- For all other rentals, please enter the combined total number of nights each room was rented during the reporting period (NOT the total number of rooms available in the establishment).
- Please provide nightly rentals based on bookings with Airbnb, VRBO/HomeAway, Evolve, Hipcamp and All Other.

Operators who rent their premises exclusively and solely through Airbnb, VRBO/HomeAway, Evolve and/or Hipcamp: Airbnb, VRBO/HomeAway, Evolve and Hipcamp collect the Room Tax on your behalf and therefore, no computation of tax is required. Providers who exclusively and solely rent their premises through these platforms should complete Section One of the Return and then skip to Section 3 – Certification of Taxpayer.

SECTION 2 - COMPUTATION OF TAX:

A. **Gross Income from Rooms:** Enter the gross income collected for all room rentals regardless of taxable status.
B. **Exempt Room Revenue:** Enter only the amount of income for rentals exempt from Room Tax. (See Room Tax Law concerning exemptions.) **Complete Section 4 on Page 2 of this Return.**
C. **Net Income from Rooms:** Subtract Line B from Line A.
D. **Tax Due:** Multiply Net Income from Rooms (Line C) by 5%.

E. 5% Penalty: If the Return is filed after the 20th day following the last day of the reporting period, an additional 5% penalty is imposed on the original tax due <u>per month</u> until payment is received. Multiply Line D by 5% for each month payment is past due, <u>including the month in which the payment is due</u>.

F. Total Due: Add Lines D and E. This is the total Tax due.

SECTION 3 - CERTIFICATION OF TAXPAYER: The property owner or its tax preparer should complete this section and sign where indicated.

SECTION 4 – EXEMPT SALES CERTIFICATION: If you entered exempt income in Section 2, Line B on page 1, you must complete this section.

Please complete: Your Room Tax Identification Number, name of establishment and reporting period at the top of Section 4.

Exempt Income from Rooms: Enter the Total Exempt Income amount from Section 2, Line B on page 1.

Breakdown of Exemption Claim: Provide a detailed explanation of all exemptions being claimed in the space provided or attach an additional sheet with full explanation per guest stay. ***Exemptions MUST fall into the allowable exemptions per the Room Tax Law.***

REMITTANCE: Make checks payable to: County of Sullivan Treasurer and be sure to include the Room Tax ID Number on your check. Mail your completed return and payment to: Room Tax, Sullivan County Treasurer, 100 North Street, PO Box 5012, Monticello, NY 12701