



OFFICE OF TREASURER

FULTON COUNTY, NEW YORK

INSTRUCTIONS FOR QUARTERLY OCCUPANCY TAX RETURN

Occupancy Tax Form must be filed quarterly even when no tax is due and submitted to the Fulton County Treasurer's Office. Pursuant to Chapter 489 of the Law of 2016 of the State of New York and Fulton County Local Law 1 or 2017. Visit <https://www.fultoncountyny.gov/fulton-county-treasurer> for the Fulton County Occupancy Handbook.

COMPLETE FORM

- ✓ Identification Number: Assigned on the Certificate of Authority (from Treasure's Office)
- ✓ Business or Owner Name
- ✓ Contact Name
- ✓ Property Address: Physical address of occupancy
- ✓ Telephone Number: Where you can be reached
- ✓ Email Address: Where you can be reached
- ✓ Mailing Address: Where all correspondence is sent to, if different from Business Address
- ✓ Quarterly Return: Period for which you are submitting payment for
- ✓ Final Returns: If apply, provide reason for the final return. If property sold, provided date sold and new owner contact information
- ✓ Type of Occupancy: Select one
- ✓ Number of Rental Units Available
- ✓ Airbnb Rentals: Provide the GROSS income received for the quarter selected

COMPUTATION OF TAX

1. Taxable income charged from room rental (**DO NOT** include taxes or fees charged in this figure. If you are renting and using AIRBNB **DO NOT** include do not include that income as you are already being tax through that agency)
2. Any Non-Taxable income (exempted) charged from room rentals
3. Net Taxable Room Rentals (Line 1 – Line 2)
4. Room Occupancy Tax Owed: 4% of Net Taxable Room Rentals on line 3
5. If applicable, include any overpayment/Underpayment from any Prior Return of Tax on Room Occupancy
6. If applicable, include late charge penalty of 5% for the first month of non-paid occupancy tax. (5% of the amount reported on Line 4)
7. If applicable, include additional interest of 1% to for the second month not filed and thereafter. (i.e. if a tax is due by 4/20 but is made after 5/20) **Interest will continue to accumulate for each month the payment is late until it is paid.**
8. If applicable, first year of filing Occupancy will receive a Operator Collection Credit 5% for each quarter. 5% of line 4 no greater than \$200 shall be credited for the year.)
9. Total amount due to Fulton County Treasurer (Line 4 +(or -) Line 5 + Line 6 + Line 7 – Line 8) If the total amount due is a credit balance, that amount will be deducted from your **next** return on line 5.
10. Sign add tile of preparer (i.e. Owner, manager), and date
11. Once complete, file and return form along with amount owed to the Fulton County Treasurer. Email or mail form to 223 West Main St. Room 22 P.O. Box 128, Johnstown NY 12095 or ftreasurer@fultoncountyny.gov Check made payable to Fulton County Treasurer mailed or pay on line at <https://www.fultoncountyny.gov/fulton-county-treasurer>. Contact the Treasurer's office for questions 518.736 5580.

223 West Main Street Room 202
P.O. Box 128

Johnstown, New York 12095

Year _____

OFFICE OF TREASURER
FULTON COUNTY, NEW YORK

FUL- _____

Identification Number

QUARTERLY OCCUPANCY TAX RETURN FORM

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Business/Owner Name _____ Contact Name _____

Property Address _____ Phone Number _____

_____ Email Address _____

Mailing Address _____

Quarterly Return (please select appropriate quarter being reported)

- 1st Quarter January 1 – March 31 Due on or Before April 20
2nd Quarter April 1 – June 30 Due on or Before July 20
3rd Quarter July 1 – September 30 Due on or Before October 20
4th Quarter October 1 – December 31 Due on or Before January 20
FINAL RETURN – Explain reason. If sold, please enter date sold and new owner's name and address

PLEASE NOTE: This return must be filed by the report due date regardless of whether there is any tax due to Fulton County.

Type of Business [] Hotel [] Motel [] Bed & Breakfast [] Vacation Rental [] Cabin [] Private Home
[] Camp [] Apartment [] Cottage [] Other: _____

Number of Rental Units Available: _____

Did you have any Airbnb Rentals for this quarter? [] No [] Yes

If Yes, enter the amount of gross income received in Airbnb Rental Income..... \$ _____

*Credit balances should be applied to the following month's return as an overpayment

Table with 2 columns: Description and Amount. Rows include: 1. GROSS Short-Term Rental Income, 2. LESS: Non-Taxable (Exempt) Room Rentals, 3. NET TAXABLE ROOM RENTALS, 4. County Occupancy Tax Due (4% of line 3), 5. Prior Overpayment or Underpayment, 6. Penalty (5% of line 4 if not paid by due date), 7. Interest (1% of line 4 due the 1st of each month after due date), 8. LESS: Operator Collection Credit (5% of line 4 – up to \$200), 9. Total Amount Due* (total of lines 4-8).

Under the penalties of perjury, I hereby certify that the statements made herein have been examined by me, and are, to the best of my knowledge and belief, true, correct, and complete.

Signature _____ Title _____ Date _____

Return this form to the Fulton County Treasurer. Mail form to 223 West Main St. Room 202, P.O. Box 128, Johnstown NY 12095 or email fctreasurer@fultoncountyny.gov. If there are tax due checks can be made payable to Fulton County Treasurer and mailed or pay on line at https://www.fultoncountyny.gov/fulton-county-treasurer. Contact the Treasurer's office for questions at 518.736 5580.