INSTRUCTIONS FOR ROOM OCCUPANCY TAX RETURN FORM

1. Provide the Identification Number assigned on the Certificate of Authority

2. Business or Owner Name

3. Contact Name

4. Address of rental property for which this return is being filed

5. Telephone number where you can best be reached

6. Email address where you can best be reached

7. Mailing Address where all correspondence should be sent, if different from Business Address

8. Quarterly Reporting Period for which you are submitting payment (for Final Returns, provide reason for the final return. If property sold, provided date sold and new owner contact information)

9. Type of Business/Ownership of the property

10. Number of Rental Units Available

11. If you use Airbnb, provide the GROSS income received for the quarter.

COMPUTATION OF TAX AMOUNT PAID (please complete the fields in yellow).

1. Revenue from room rental only (do not include any taxes or fees charged). This is for any income received **EXCLUDING** INCOME RECEIVED THROUGH AIRBNB listed above.

2. Any Non-Taxable Room Rentals (to be used for any rentals that were exempt from paying taxes)

3. Net Taxable Room Rentals (Line 1 – Line 2)

4. Room Occupancy Tax Owed (4% of Net Taxable Room Rentals on Line 3)

5. Overpayment/Underpayment from any Prior Return of Tax on Room Occupancy, if any (when reporting an overpayment, please enter a minus sign before the number)

6. A Penalty of 5% is charged on taxes due that are not paid or postmarked by the 20th day following the month taxes are due. (5% of the amount reported on Line 4)

7. Interest of 1% per month is charged as an additional penalty if payment is made more than 30 days after the end of the period being paid (i.e. if a tax is due by 4/20, but is made after 5/20, an additional 1% interest penalty is due on the amount reported on Line 4. Interest will continue to accumulate for each month the payment is late until it is paid.)

8. Operator Collection Credit of 5% - up to $200 (5% of Line 4)

9. The Total Amount Due is Line 4 +(or -) Line 5 + Line 6 + Line 7 – Line 8 *

   *(If Total Amount Due is a credit balance, this amount should be deducted from your **next** return on Line 5 as an overpayment.)

Make checks Payable to **"FULTON COUNTY TREASURER"** and mail it with the return form to:

223 W. Main Street, Room 202
P.O. Box 128
Johnstown, NY 12095

Sign and date the Return Form certifying the statements as completed.

RETURN OF TAX ON ROOM OCCUPANCY

(pursuant to Chapter 489 of the Laws of 2016 of the State of New York and Fulton County Local Law 1 of 2017)

Identification #   FUL -

Business/Owner Name:

Property Address:

Mailing Address:

Contact Name:

Telephone #:

Email Address:

Quarterly Return: Please check appropriate quarter being reported)

☐ 1st Quarter	January 1 - March 31	Filing deadline - April 20	
☐ 2nd Quarter	April 1 - June 30	Filing deadline - July 20	
☑ 3rd Quarter	July 1 - September 30	Filing deadline - October 20	
☐ 4th Quarter	October 1 - December 31	Filing deadline - January 20	

☐ FINAL RETURN: Explain reason. If sold, please enter date sold and new owner's name and address below.

Please Note: A return is required for each reporting period regardless of whether or not there is any tax owed to the County.

Type of Business:

☐ Hotel   ☐ Motel   ☐ Bed & Breakfast   ☐ Vacation Rental   ☐ Cabin   ☐ Private Home

☐ Camp   ☐ Apartment   ☐ Cottage   ☐ Other:

Number or Rental Units Available:

Did you have any Airbnb Rentals for this Quarter?   ☐ Yes   ☐ No

If **"YES"**, please provide the GROSS income received from Airbnb: $

Computation of Tax:

1) **Gross Income** from Occupancy of Rooms (do not include Airbnb income listed above) $

2) **LESS:** non-taxable (Exempt) Room Rentals: -

3) **Net Taxable Room Rentals Due:** $

4) **County Occupancy Tax Due:** (4% of Line 3)   x .04 $ -

5) Prior Overpayment or Underpayment (If zero, please enter 0)   - or + $

6) Penalty: (5% of Line 4 if not paid by due date)   x .05 $

7) Interest (1% of Line 4 due the 1st of each month after due date)   x .01 per Mo. $

8) **LESS:** Operator Collection Credit (5% of Line 4 - up to $200)   x .05 or $200 $

Total Amount Due:* (total Lines 4-9) $

(*Credit balance should be applied to next month's return as an overpayment on Line 5)

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

Signature

Date