



HOTEL ROOM OCCUPANCY TAX RETURN FOR USE BY ROOM REMARKETERS ONLY

Check type of business entity: Corporation Partnership or LLC Individual
Check type of return: Initial return Amended return Final return
Date business began in NYC Date business ended in NYC

Legal Name:
Facility Address (number and street):
City and State: Zip:
Business Telephone Number:

EIN/SSN:
ACCOUNT TYPE HOTEL TAX
ACCOUNT ID
PERIOD BEGINNING
PERIOD ENDING
DUE DATE
FEDERAL BUSINESS CODE

SCHEDULE A

Computation of Tax

Payment Enclosed

Table with columns for A. Payment, Amount included with Form NYC-200V-EXCISE or being paid electronically, and Payment Enclosed. Rows include Total Rents, Total Net Rents, Total Additional Rents, Total Tax Collected, Tax paid to Operators, Total Tax Due, Less: (a) Prepayments for the period, (b) Credits carried from previous tax return, Total of lines 11a and 11b, Balance due, Overpayment, Amount of line 14 to be, Interest, Penalty, and TOTAL REMITTANCE DUE.

CERTIFICATION

I hereby certify that this return, including any accompanying schedules or statements, has been examined by me and is, to the best of my knowledge and belief, true, correct and complete. I authorize the Dept. of Finance to discuss this return with the preparer listed below. (see instructions) YES

Signature of owner, partner or corporate officer, title, telephone number, date, preparer's signature, preparer's printed name, date, firm's name, address, zip code, check if self-employed, preparer's social security number, firm's employer identification number.

Make remittance payable to the order of NYC DEPARTMENT OF FINANCE. Payment must be made in U.S. dollars, drawn on a U.S. bank.

ALL RETURNS EXCEPT REFUND RETURNS NYC DEPARTMENT OF FINANCE HOTEL TAX P.O. BOX 5060 KINGSTON, NY 12402-5060

REMITTANCES PAY ONLINE WITH FORM NYC-200V-EXCISE AT NYC.GOV/FINANCE OR Mail Payment and Form NYC-200V-EXCISE ONLY to: NYC DEPARTMENT OF FINANCE P.O. BOX 3646 NEW YORK, NY 10008-3646

RETURNS CLAIMING REFUNDS NYC DEPARTMENT OF FINANCE HOTEL TAX P.O. BOX 5050 KINGSTON, NY 12402-5050

# Instructions for Form NYC-HTX-RR

NEW YORK CITY DEPARTMENT OF FINANCE



## Hotel Tax Quarterly Return - For Use by Room Remarketers ONLY

### GENERAL INFORMATION

This return is for use by room remarketers only. See definition of "room remarketer" below. Hotel operators should use either form NYC-HTX, or form NYC-HTXB, whichever is appropriate.

### IMPOSITION OF TAX

The New York City Hotel Room Occupancy Tax is separate from and in addition to sales taxes imposed by the State of New York and the City of New York on the occupancy of hotel rooms and consists of a percentage of the rent plus a flat amount per day. This tax must be collected for every occupancy of each room in a hotel in the City of New York except as provided below.

### HIGHLIGHTS OF RECENT LAW CHANGE

- **Effective for periods beginning on or after September 1, 2009, "room remarketers" are required to collect the Hotel Room Occupancy Tax from occupants and remit a portion of the tax to hotel operators and a portion of the tax to the Commissioner of Finance. Room remarketers are also required to register with the Commissioner of Finance.**
- **Effective for all occupancies occurring on or after March 1, 2009 and before December 1, 2011, the additional tax is 5.875% of the rent or charge per day.**

### HIGHLIGHTS OF RECENT RULE CHANGES

**PERMANENT RESIDENT:** The definition of a permanent resident (see below) has been clarified to provide that, in determining the number of days of consecutive occupancy, any day on which a person occupying the room sublets or otherwise contracts away that person's right to occupy the room will not be taken into account. For further information, see Title 19 Rules of the City of New York §12-01 effective July 25, 2001.

**NOTE:** Effective for periods beginning on and after April 1, 2005, New York State has enacted a Convention Center Hotel Unit Fee of \$1.50 per hotel unit per day. The fee is required to be collected by hotels within the City. **This fee is not part of the New York City Hotel Room**

**Occupancy Tax.** The new fee is to be collected and administered by the New York State Department of Taxation & Finance in the same manner as the Sales Tax on hotel rooms. Additional information is available on their website at [www.nystax.gov](http://www.nystax.gov)

### DEFINITIONS

#### **- Hotel**

For purposes of the tax, "hotel" is any building or portion thereof that is regularly used and kept open for the lodging of occupants. The term "hotel" includes apartment hotels, motels, boarding houses, lodging houses and clubs, whether or not meals are served. The rental to occupants, other than permanent residents, of furnished apartments or other furnished living units intended for single-family use is considered a hotel. A hotel includes making one or more rooms in a property owned by an individual available to guests for compensation on a regular basis and also includes renting to guests more than one room in a dwelling place ordinarily occupied by a person as his or her residence.

#### **- Operator**

An "operator" is any individual, partnership, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, or any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any combination of individuals operating a hotel in the City of New York, including but not limited to the owner or proprietor of such premises, lessee, sublessee, mortgagee in possession, licensee, or any other person operating the hotel.

#### **- Room Remarketer**

Any person, excluding the operator, having any right, access, ability or authority, through any means whatsoever, to offer, reserve, book, arrange for, remarket, distribute, broker, resell, or facilitate the transfer of rooms the occupancy of which is subject to tax under this chapter.

#### **- Occupancy**

"Occupancy" is the use or possession of any room or rooms in a hotel, or the right to the use or possession of the furnishings

or to the services and accommodations accompanying the use and possession of the room or rooms. There is an "occupancy" of a room whether or not the person entitled to the use or possession of the room actually uses or possesses it.

#### **- Rent**

The consideration received for occupancy valued in money, whether received in money or otherwise, including all receipts, cash, credits, and property or services of any kind or nature, including any service and/or booking fees that are a condition of occupancy, and also any amount for which credit is allowed by the operator or room remarketer to the occupant, without any deduction therefrom whatsoever.

#### **- Net Rent**

The rent received by an operator from a room remarketer.

#### **- Additional Rent**

The excess of the rent received from an occupant by a room remarketer over the net rent.

#### **- Permanent Resident**

Except as otherwise provided below, a person is a "permanent resident" as of a given date if he/she has had the right to occupy a room or rooms in a particular hotel for the 180 consecutive days preceding that date. See "Highlights of Recent Rule Changes - Permanent Resident" above for recent changes related to the definition of a permanent resident. A person who enters into an agreement for occupancy for 180 consecutive days or more does not become a "permanent resident" under the law until he/she has been an occupant for 180 consecutive days, and the operator is liable for the collection of the tax until that occupancy for 180 consecutive days has been completed. However, an occupant can obtain permanent resident status prior to completing 180 days of consecutive occupancy by requesting a lease from the hotel operator pursuant to the provisions of Section 2522.5 of the rent stabilization regulations promulgated by the New York State Division of Housing and Community Renewal. Where the occupant has requested such a lease, the hotel operator should not collect the tax for any day, starting on the date the lease was requested, that falls within a period of continuous occupancy

by the occupant. However, if the occupant does not complete 180 days of continuous occupancy, any taxes not previously collected become immediately due and payable and are to be collected by the hotel operator.

**- Transient Occupant**

A "transient occupant" is a person entitled to use or possess a hotel room who is not a "permanent resident" as defined above.

**- Room**

A "room" includes any portion of a hotel, other than a bathroom or lavatory, whether used for dwelling, commercial or any other purposes, except: (1) A place of assembly as defined in the NYC Administrative Code (See Title 19 Rules of the City of New York Section 12-01); (2) A store, stand or counter to which access is had directly from public thoroughfares or street or mezzanine lobbies; (3) A lobby, public dining room or other public room used for a private purpose. The term "room" also includes a kitchenette, provided that (a) it is a walk-in area, enclosed by walls, with one or more doorways, archways, or other openings, (b) it is supplied with a cooking appliance, including, but not limited to, a range, microwave or convection oven, or hot plate, and (c) it contains at least one item from each of two of the following three categories: (1) a sink with running water, or dishwasher; (2) a refrigerator; (3) a cabinet, counter top, or table.

**REGISTRATION**

Every room remarketer must file with the Department of Finance a certificate of registration on the form prescribed by the Department of Finance for the purpose of obtaining a certificate of authority empowering the room remarketer to collect the tax. In the case of a room remarketer commencing business, a certificate of registration must be filed within three days after the commencement. The certificate of authority must be prominently displayed by the room remarketer in a manner that it may be seen and come to the notice of all occupants and persons seeking occupancy. In the case of a room remarketer that offers New York City hotel rooms via the internet, the Certificate of Authority should be scanned and displayed on the room remarketer's web site.

**WHEN AND WHERE TO FILE**

Every room remarketer as defined above is required to file returns. Quarterly

returns must be filed for each three-month period ending on the last days of August, November, February and May of each tax year and must be filed within 20 days of the end of the period they cover.

**SEE PAGE 1 OF THIS FORM FOR PAYMENT AND MAILING INFORMATION**

**ELECTRONIC FILING**

Register for electronic filing. It is an easy, secure and convenient way to file and pay the Hotel Tax on-line. For more information log on to [nyc.gov/nycefile](http://nyc.gov/nycefile)

**COMPUTATION OF TAX**

- 1) This tax must be paid for every occupancy of each room in a hotel in the City of New York at 5.875% of the rent charged.
- 2) Where a room occupancy is for less than a full day and a person pays less than the rent for a full day, the tax is the same amount as would be due for a full day at the rate for a full day.
- 3) Where the rent covers a term longer than one day, the rent per day is computed by dividing the rent for the term by the total number of days in the term.
- 4) Where the price of meals (meal plan not optional) is included in the full day room rent, the full day room rent is to be adjusted in accordance with the following schedule.

If the total charge includes:	The portion of the total charges subject to tax is:
Breakfast, Lunch, Dinner .....	50 %
Lunch, Dinner .....	60 %
Breakfast, Dinner .....	60 %
Breakfast, Lunch .....	70 %
Dinner .....	75 %
Lunch .....	85 %
Breakfast .....	85 %

- 5) Where the price of meals (optional meal plan) is included in the full day room rent, the full day room rent is to be reduced by the price of the meals.
- 6) Where the exclusive use of a room is secured by a person as an incident to the furnishing by the operator of food and/or drink to be served in such room, the use constitutes a taxable occupancy, and any separate charge for rent for the occupancy is subject to tax. If no separate charge for the room is made to the person, 20% of the total charge to the guests for the food and/or

drink is attributable to the use of the room by the person, and taxable as rent. If the charge to the guests is less than a minimum amount guaranteed by such person, 20% of the guaranteed minimum shall be attributable to the use of the room by such person and is taxable as rent.

**EXEMPTIONS**

The following persons are exempt from payment of the tax as hotel occupants: (a) permanent resident as defined above, and (b) organizations and associations exempt from the State and City Sales Tax on hotel room rents as described in Tax Law section 1116(a), including the federal government, the State and City of New York, or any agency thereof, and certain nonprofit organizations. A person or entity claiming exemption other than as a permanent resident must submit to the room remarketer a New York State Sales Tax exemption certificate to obtain this exemption.

**Preparer Authorization:** If you want to allow the Department of Finance to discuss your return with the paid preparer who signed it, you must check the "yes" box in the signature area of the return. This authorization applies only to the individual whose signature appears in the "Preparer's Use Only" section of your return. It does not apply to the firm, if any, shown in that section. By checking the "Yes" box, you are authorizing the Department of Finance to call the preparer to answer any questions that may arise during the processing of your return. Also, you are authorizing the preparer to:

- Give the Department any information missing from your return,
  - Call the Department for information about the processing of your return or the status of your refund or payment(s), and
  - Respond to certain notices that you have shared with the preparer about math errors, offsets, and return preparation. The notices will not be sent to the preparer.
- You are not authorizing the preparer to receive any refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Department. The authorization cannot be revoked, however, the authorization will automatically expire twelve (12) months after the due date (without regard to any extensions) for filing this return. Failure to check the box will be deemed a denial of authority.

**SPECIFIC INSTRUCTIONS**

**SCHEDULE A -  
COMPUTATION OF TAX**

**LINE A - PAYMENT**

Enter the amount of payment remitted with this return.

**LINE 1a - TAX DUE**

Enter the total amount of rents or charges for taxable occupancies during this tax period. Multiply this by the tax rate, which for periods on or after March 1, 2009 and before December 1, 2011 is 5.875%.

**LINE 2a -**

Enter the amount of rents paid over to hotel operators.

**LINE 3a -**

Enter the amount of rents received from occupants in excess of the amount entered on line 2a. (Line 1a minus line 2a).

**LINE 4 - TOTAL TAX COLLECTED**

Enter the amount of tax collected or required to be collected according to the room remarketer's books and records.

**LINE 5 -**

Enter the amount of tax remitted to operators. If this amount is different from the amount on line 2, attach an explanation.

**NOTE:** Lines 4 and 5 should only include amounts of tax collected and remitted pursuant to Ad. Code §11-2502(a)(3) which provides for a tax at a rate of 5.875% of the rent charged for occupancies on or after March 1, 2009 and before December 1, 2011. Any amounts collected and remitted that reflect the per room charge under Ad. Code §11-2502(a)(2) should not be reported on these lines.

**LINE 9 - REFUNDS AND/OR CREDITS**

Enter the sum of the following and attach a schedule to the return and explain on a rider:

- a) any amount of tax paid to the Department of Finance in the preceding period and refunded in the current period to a person who has become a permanent resident;
- b) any amount of tax paid to the Department of Finance with respect to rent that has been determined to be worthless, but only if the refund is requested within one year from the

date of payment; and

- c) any other credit allowable by law or regulation, provided a detailed explanation is attached to the return.

**LINE 16 - INTEREST**

If the tax is not paid on or before the due date, interest must be paid on the amount of the underpayment from the due date to the date paid. For information as to the applicable rate of interest call the Customer Assistance number given under that heading. Interest amounting to less than \$1 need not be paid.

**LINE 17 - PENALTY**

- a) If you fail to file a return when due, add to the tax (less any payments made on or before the due date) 5% for each month or partial month the form is late, up to 25%, unless the failure is due to reasonable cause.
- b) If the return is filed more than 60 days late, the above late filing penalty will not be less than the lesser of 1) \$100 or 2) 100% of the amount required to be shown on the return less any payment or credits claimed.
- c) If you fail to pay the tax shown on the return by the prescribed filing date, add to the tax (less any payments made) 1/2% for each month or partial month the payment is late up to 25%, unless the failure is due to reasonable cause.
- d) The total of the additional charges in (a) and (c) may not exceed 5% for any one month except as provided in (b).

If you claim not to be liable for these additional charges, a statement in support of your claim should be attached to the return.

Additional penalties may be imposed on any underpayment of the tax due to negligence or fraud. Officers of a corporate operator and partners in a partnership that is an operator are personally liable for the tax collected or required to be collected by the corporation or partnership and are subject to the above penalties.

**LINE 18 - TOTAL REMITTANCE DUE**

Add lines 13, 16 and 17 to obtain the total amount due. Make your check payable to the order of:

**NYC Department of Finance**

For further information, call 311, If calling from outside the five NYC boroughs, call 212-NEW-YORK (212-639-9675).

**DID YOUR MAILING ADDRESS CHANGE?**

If so, please visit us at [nyc.gov/finance](http://nyc.gov/finance) and click "Update Name and Address" in the blue "Business Taxes" box. This will bring you to the "Business Taxes Change of Name, Address or Account Information". Update as required.

**PRIVACY ACT NOTIFICATION**

The Federal Privacy Act of 1974, as amended, requires agencies requesting Social Security Numbers to inform individuals from whom they seek this information as to whether compliance with the request is voluntary or mandatory, why the request is being made and how the information will be used. The disclosure of Social Security Numbers for taxpayers is mandatory and is required by section 11-102.1 of the Administrative Code of the City of New York. Such numbers disclosed on any report or return are requested for tax administration purposes and will be used to facilitate the processing of tax returns and to establish and maintain a uniform system for identifying taxpayers who are or may be subject to taxes administered and collected by the Department of Finance, and, as may be required by law, or when the taxpayer gives written authorization to the Department of Finance for another department, person, agency or entity to have access (limited or otherwise) to the information contained in his or her return.