



INSTRUCTIONS FOR PREPARING TAX RETURN FORM

- Line 1. Enter the total receipts from room rentals. Include receipts from permanent guest(s) – person(s) who occupy or rent any room/unit for a least 30 consecutive days – and from tax exempt guests.
- Line 2. Enter total amount of tax exempt and permanent guest receipts. Attach copies of all tax exempt certificates and other proof of exemption, as well as all evidence of all permanent guest(s) including names, residence addresses, dates of occupancy, and rate charged.
- Line 3. Enter total amount of refunds or other credits. Attach copies of proof of refunds or other credits.
- Line 4. Subtract Lines 2 and 3 from Line 1. This is the amount on which your tax is to be computed.
- Line 5. Enter 4% of Line 4 to compute the tax.
- Line 6. Enter 5% of Line 5 if the return is not filed or the tax due is not paid within 20 days of period covered by this return.
- Line 7. Enter 1% of Line 5 for each month or fraction of a month your payment is past due. No interest is to be calculated on the first 30 days. Example 1 – if payment of the tax is due on March 20th and is paid on April 20th no interest is due (but the 5% penalty in line 6 must be paid). Example 2 – if the tax is due on March 20th and is not paid until April 22nd, no interest is due for the period in March 20th – April 20th, but 1% of the amount in Line 5 must be included and for the period April 21-22.
- Line 8. Enter the total of Lines 5, 6 and 7. This is the gross amount due Washington County. **Make check(s) payable to “Washington County Treasurer” and mail with this return along with a copy of the establishment’s corresponding Sales Tax Return filed with the NYS Department of Taxation and Finance to: Washington County Treasurer’s Office, 383 Broadway, Fort Edward, NY 12828.**

INFORMATION ON OCCUPANCY TAX

- Nature of Tax:** The tax is imposed upon the occupancy of any hotel or motel accommodations in Washington County. The term “hotel or motel” means any facility providing lodging on an overnight basis and includes a bed and breakfast facility, inn, housekeeping cottages with four or more units, and tourist facilities.
- Persons Subject To Tax:** The occupant, lessee, or tenant of any such hotel or motel accommodation is liable for payment of the tax. The tax is collected by the owner of the hotel or motel room occupied or if the owner is not operating the hotel or motel and being paid the rent for the room occupied, then any other person entitled to be paid the rent or charge for the hotel or motel room occupied, including but not limited to the proprietor, lessee, sub-lessee, mortgagee in possession, licensee or any other person otherwise operating such hotel or motel.
- Exemptions:**
1. Occupancy for 30 consecutive days or more – permanent guests.
 2. The State of New York, or any public corporation (including one created pursuant to agreement or compact with another state or the Dominion of Canada) improvement district or other political subdivision of the state.
 3. The United States of America, or a department or agency thereof.
 4. A tax-exempt corporation or association, or trust, or community chest, fund or foundation, organized and operated exclusively for religious, charitable or educational purposes, or the prevention of cruelty to children or animals, and no part of the net earnings of which insures to the benefit of any private shareholder or individual and no substantial part of the activities of which is carrying on propaganda, or otherwise attempting to influence legislation.
- Basis and Rate Of Tax:** The tax is 4% of the per diem rental rate for each room or unit.
- Due Date For And Payment of Tax:** 20 days after the close of the period covered by the return.
- Penalty:** 5% of the total tax due for failure to file the return or pay the tax within 20 days of the close of the period covered by the return.
- Interest:** 1% per month or fraction thereof for late payment, with the first 30 days after the due date being interest free.

Questions can be directed to the Washington County Treasurer’s Office at 518-746-2220.