



NYC HOTEL ROOM OCCUPANCY  
HTX TAX RETURN

DO NOT WRITE IN THIS SPACE - FOR OFFICIAL USE ONLY

Check type of business entity: ☐ Corporation  
Check type of return: ☐ Final return  
☐ Amended return ☐ Initial return

☐ Partnership ☐ Individual  
Date business ended in NYC   
Date business began in NYC

Name: \_\_\_\_\_  
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 ....

Enter the following information in order for this return to be complete:

- a. If you have transferred ownership of the hotel during the period covered by this return, provide name of new owner: ☐ a. \_\_\_\_\_  
b. Number of rooms available to **transient** residents at the above hotel ☐ b.   
c. Number of rooms rented to **permanent** residents at the above hotel ☐ c.

SCHEDULE A

Computation of Tax

A. Payment		Pay amount shown on line 18. Make check payable to: NYC Department of Finance <input type="checkbox"/>		Payment Enclosed <input type="checkbox"/>	
RENT CATEGORIES (SEE INSTRUCTIONS)	TAX RATE (PER ROOM AND DAY)	NUMBER OF TAXABLE ROOM RENTALS DURING THIS TAXABLE PERIOD		TAX DUE (TAX RATE X # OF TAXABLE ROOM RENTALS)	
1. \$ 10 - \$19.99 .....	\$ 0.50		<input type="checkbox"/> 1.		
2. \$ 20.00 - \$29.99 .....	\$ 1.00		<input type="checkbox"/> 2.		
3. \$ 30.00 - \$39.99 .....	\$ 1.50		<input type="checkbox"/> 3.		
4. \$ 40.00 and over .....	\$ 2.00		<input type="checkbox"/> 4.		
ADDITIONAL TAX DUE	TAX RATE	TOTAL RENTS DURING THIS TAX PERIOD		ADD'L TAX DUE (TAX RATE X TOTAL RENTS)	
5. Period on or after 12/1/1994	5% (see instr. for rates prior to 12/1/94)		<input type="checkbox"/> 5.		
6. Total of lines 1 through 5 .....			<input type="checkbox"/> 6.		
7. Total tax collected (see instructions) .....			<input type="checkbox"/> 7.		
8. Tax before refunds and/or credits (greater of line 6 or 7) .....			<input type="checkbox"/> 8.		
9. Refunds and/or credits (attach schedule) (see instructions) .....			<input type="checkbox"/> 9.		
10. Total Tax Due (line 8 less line 9) .....			<input type="checkbox"/> 10.		
11. Less: (a) Prepayments for the Period .....			<input type="checkbox"/> 11a.		
(b) Credits carried from previous tax return .....			<input type="checkbox"/> 11b.		
12. Total of lines 11a and 11b .....			<input type="checkbox"/> 12.		
13. Balance due (line 10 less line 12) .....			<input type="checkbox"/> 13.		
14. Overpayment (line 12 less line 10) .....			<input type="checkbox"/> 14.		
15. Amount of line 14 to be: (a) Refunded .....			<input type="checkbox"/> 15a.		
(b) Credited to next quarter's tax .....			<input type="checkbox"/> 15b.		
16. Interest (see instructions) .....			<input type="checkbox"/> 16.		
17. Penalty (see instructions) .....			<input type="checkbox"/> 17.		
18. TOTAL REMITTANCE DUE (line 13 plus lines 16 and 17) (Enter payment on line A above) .....			<input type="checkbox"/> 18.		

CERTIFICATION OF TAXPAYER

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 ▲ DATE Check if Self-Employed ☐  
Firm's name (or yours, if self-employed) Address Zip Code ☐ ☐ ☐  
Preparer's Social Security Number   
Firm's Employer Identification Number

FILING A RETURN AND PAYMENT OF TAX

This return must be filed with the full payment of taxes collected within 20 days of period covered by this return. Payment must be made in U.S. dollars, drawn on a U.S. bank. Checks drawn on foreign banks will be rejected and returned.

Make remittance payable to the order of: NYC DEPARTMENT OF FINANCE

40010491

Mail this return and  
all accompanying documents to:  
NYC Department of Finance  
P. O. Box 5160  
Kingston, NY 12402-5160

# Instructions for Form NYC-HTX

FINANCE  
NEW • YORK



## Hotel Tax Quarterly Return

### GENERAL INFORMATION

**NOTE:** This form may be filed, and payment made, electronically. For information on e-filing or payment, you may contact the Department of Finance through the following website:

[www.nyc.gov/contactfinance](http://www.nyc.gov/contactfinance)

### DEFINITIONS

**NOTE:** The Department of Finance adopted rules clarifying the application of the tax where rooms are sublet or resold by someone other than the original hotel operator. Generally, under the new rules, for periods beginning on and after June 1, 2002, the tax will apply to the occupancy of a room by the original occupant of the room even if that person sublets or resells the room. For further information, see Title 19 Rules of the City of New York §12-01 as amended July 25, 2001.

#### - Rent

The consideration received for occupancy valued in money whether received in money or otherwise, including receipts, cash, credits, and property or services of any kind or nature, and also any amount for which credit is allowed by the operator to the occupant, without any deductions.

#### - 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.

#### - Hotel

A "hotel" is any building or portion thereof which is regularly used and kept open for the lodging of guests. The term "hotel" includes apartment hotels, motels, boarding houses, lodging houses and clubs, whether or not meals are served.

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.

**Note:** The Department adopted rules repealing the exemption from the tax for the rentals of "bungalows" for one week or more effective for tax periods beginning on and after December 1, 2003. Beginning December 1, 2003, rentals of furnished living units intended for single-family occupancy to guests on a transient basis will be subject to the tax regardless of whether the rental is for a period of one week or more.

#### - 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.

#### - Permanent Resident

Except as otherwise provided here, 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 such date. 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 such occupancy for 180 consecutive days has been completed.

The amendments to the rules noted above clarified the definition of a permanent resident 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.

Certain hotel occupants can obtain permanent resident status on a tentative basis prior to the completion of 180 consecutive days of occupancy. To obtain tentative permanent resident status, an occupant must request 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, which falls within a period of continuous occupancy by the tenant. However, if the tenant 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. The rules described in this paragraph apply with respect to leases requested on or after September 1, 1990.

#### - 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 (Refer to 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 operator of a hotel 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 operator to collect the tax. In case of operators commencing business or opening new hotels, a certificate of registration must be filed within three days after the commencement or opening.

Every operator who operates more than one hotel is required to obtain a certificate of authority for each establishment. The certificate of authority must be prominently displayed by the operator in a manner that it may be seen and come to the notice of all occupants and persons seeking occupancy.

### WHEN AND WHERE TO FILE

Every operator as defined above is required to file returns. Quarterly returns must be filed for each establishment 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. The return should be mailed to the following address:

**NYC Department of Finance  
P. O. Box 5160  
Kingston, NY 12402-5160**

An operator who terminates the business must file a final return within 20 days from the date the business was terminated. If the business was sold, the purchaser must also file a return covering the period beginning on the date of purchase.

### IMPOSITION OF TAX

The tax is in addition to sales taxes imposed by the State of New York and the City of New York on the occupancy of hotel rooms based on a percentage of the rent.

- 1) This tax must be paid for every occupancy of each room in a hotel in the City of New York at the following rates:

If the rent per full day for the room is:	The tax per day is:
\$10 or more, but less than \$20	\$ 0.50
\$20 or more, but less than \$30	\$ 1.00
\$30 or more, but less than \$40	\$ 1.50
\$40 or more	\$ 2.00

- 2) An additional charge is imposed for taxable occupancies on and after July 8, 1986 based on a percentage of the rent. (Refer to instructions for line 5.)
- 3) 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.
- 4) 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.
- 5) 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 %

- 6) 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.

- 7) Where an entire rent is charged for more than one room, whether or not a suite, if such rooms are not otherwise rented separately, the daily rent per room is to be determined by dividing the entire rent by the number of rooms for which the charge is made. For example, if the entire charge for a suite of 3 rooms is \$90 per day, the charge for each room is considered to be \$30. A tax of \$1.50 plus an additional 5% of \$30 (\$1.50) (see instructions for line 5) must be paid for each room for a total of \$3.00 per room or a tax of \$9.00 for the suite.
- 8) 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 are exempt from payment of the tax as hotel guests: (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. See Administrative Code §11-2502(b) and (c), as amended by Ch. 454, Laws of 1998, effective 7/22/98. To obtain this exemption, a person or entity described in clause (b) above must submit to the hotel operator either a NYC certificate of exemption or a New York State Sales Tax exemption certificate.

An organization organized and operated exclusively for religious, charitable, or educational purposes, or for the prevention of cruelty to children or animals, is exempt from the obligation to collect the tax as a hotel operator if it carries on its nonprofit activities in premises in which, as part of the activities for which it was organized, it operates a hotel.

To obtain the above exemption, a nonprofit organization must submit a request for exemption containing the following:

1. a copy of the organization's articles of incorporation or association,
2. a copy of its by-laws,
3. a statement of receipts and disbursements for its most recent year,
4. a statement of its assets and liabilities for its most recent year,
5. a copy of its exemption from federal income tax issued by the Internal Revenue Service,
6. copies of its federal, state, and City tax returns for the most recent three years, and
7. an affidavit of an officer of the organization stating the following:
  - a. type of organization
  - b. purpose for which it was organized
  - c. a description of its actual activities
  - d. source and disposition of its funds
  - e. a statement that none of its net earnings is credited to surplus nor may inure to the benefit of any shareholder, member or individual, and

- f. such other facts as may be relevant to its application.

The application should be submitted to:

**New York City Dept. of Finance  
Account Examinations Unit  
Exemption Processing Section  
25 Elm Place, 3rd Floor  
Brooklyn, NY 11201-5807**

**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 no later than the due date (without regard to any extensions) for filing next year's 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 1 TO 4 - RENT CATEGORIES

Enter in the proper lines for each rental category the total number of taxable occupancies of rooms during the period covered by the return.

#### LINE 5 - ADDITIONAL TAX DUE

Enter the total amount of rents or charges for taxable occupancies during this tax period. Multiply this by the appropriate tax rate.

Period	Tax Rate
Jul. 8, 1986 - Aug. 31, 1990	5%
Sept. 1, 1990 - Nov. 30, 1994	6%
On or after Dec. 1, 1994	5%

#### LINE 7 - TOTAL TAX COLLECTED

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

#### 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 which 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 Taxpayer Assistance at: (718) 935-6000. 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 minimum late filing penalty will be equal to 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.**

### 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.