

**John M. Kennedy, Jr., Comptroller
Suffolk County Hotel/Motel Tax Program**



**FILING INSTRUCTIONS for:
Suffolk County Hotel/Motel Tax Return**

Line 1 - Gross Income from Occupancy of Rooms

Enter the total of gross income received in the quarter for occupancy of all rooms in your establishment.

Line 2 - Taxable Income

Enter the total amount of the gross income entered on Line 1 that was obtained from transient short-term occupancy rental transactions, excluding tax exempt rentals. See below for rentals that are defined as tax exempt.

Exemptions: The tax imposed shall not be applicable to rentals conducted of at least 30 consecutive days or more; guests whose room charges are being reimbursed by New York State or political subdivision thereof, another state or political subdivision thereof, the federal government or the United Nations or other international agency of which the U.S. is a member; and some charitable organizations; or religious or educational organizations organized and funded exclusively for those purposes. Above patrons should show proper ID to substantiate the exemption. A person or facility claiming exemption, other than as a permanent resident, must submit to the operator a NYS Sales Tax exemption certificate to obtain this exemption. The operator must make a photocopy of such certificate and retain said copy for the following three calendar years and submit it to the Suffolk County Comptroller's Office upon request.

Line 3 - Refunds

Enter the total amount of tax paid to the Comptroller in the preceding period and refunded in the current period to a person who has become a permanent resident, as defined above.

Line 4 - Net Taxable Room Rentals

Enter the amount remaining after subtracting Line 3 from Line 2.

Line 5 - Suffolk County Tax Due

Compute 3% of the amount listed as net taxable room rentals on Line 4.

Line 6 - Penalties and Interest

For penalties: Add to the amount of tax owed a penalty of 5% calculated beginning thirty (30) days after the last filing due date for the quarter(s) in which the tax was originally due. For interest: Add to the amount of tax owed interest of 1%, calculated beginning thirty (30) days after the last filing due date for the prior quarter for each month or partial month of which payment was overdue, less any amount that was paid on time.

Line 7 - Excess Tax Collected

Excess tax collected must be remitted to the County. If you have collected more sales tax from your customers than the amount due calculated on your return, enter the difference on Line 7.

Line 8 - Prior Overpayment or Credit

Adjust the total listed on line 5 (Suffolk County Tax Due) by the amount of overpayment being carried forward from a prior quarter(s).

Line 9 - Total Remittance Due

Enter the sum of Lines 5, 6, and 7 adjusted by Line 8. This is the total amount of remittance due to the County.

Line 10 - Amount Paid with this Return

Enter the total amount of the check that is being remitted; this amount should match the amount due on Line 9. Remit payment as directed on the tax return.