TRANSIENT OCCUPANCY TAX

REPORTING FORM INSTRUCTIONS

CITY OF CLEVELAND
DEPARTMENT OF FINANCE
Division of Assessments and Licenses
601 Lakeside Avenue, Room 122
Cleveland, Ohio 44114
Phone: 216.664.2260

Instructions for Completing the Tax Reporting Form

Check the appropriate box indicating whether you are a Vendor or a Booking Agent.

A "Vendor" is the person who is the owner or operator of the hotel and who furnishes the lodging. A Vendor is responsible for completing the TOT Reporting Form and remitting the tax.

A "Booking Agent" is any person or entity that facilitates reservations or collects payment for hotel accommodations on behalf of or for a Vendor.

Indicate Month and Year for which tax is being reported.

If you are a business entity, list your federal employer identification number ("FEIN"). If you are an individual, list your Social Security number ("SSN"). A SSN or FEIN is required. All information contained on the tax form shall be confidential taxpayer information under the laws of the State of Ohio.

Designate the name, physical address of hotel, and mailing address (if different) of the Vendor or Booking Agent completing the tax form.

CALCULATION OF NET TAXABLE RECEIPTS

Line 1 – Gross Transaction Price / Total Receipts is the total consideration paid by guests during the reporting period. Enter all room or room(s) rental receipts from guest in a hotel, motel, bed and breakfast, inn, private home, or other location that offers, use, maintain or advertise one (1) or more rooms for rent to guest. "The transaction price is the amount advertised or published to the public inclusive of any fees built into the advertised or published price; however, service fees or booking fees, if separately stated, shall not be included in the transaction price." (C.O. §193.02(d))

Lines 2 - Guests lodging for thirty (30) consecutive days or greater are exempt from payment of TOT. Each receipt which is claimed as exempt shall be accompanied by a signed exemption form enclosed with the tax form explaining their exemption.

Line 3 – Governmental entities and personnel are exempt from payment of TOT. Each receipt which is claimed as exempt shall be accompanied by a signed exemption form and a photocopy of the government-issued photo ID enclosed with the tax form.

Line 4 – Add lines 2 and 3 to calculate the total receipts subject to tax exemption.

Line 5 – Subtract line 4 from line 1 to calculate the Net Taxable Transaction Price.

CALCULATION OF THE TAX DUE

Line 6 – Multiply line 5 by 3% (0.03) to calculate the total amount of tax owed for the tax period reported on the tax form.

Line 7 – Indicate the total amount of money enclosed with the completed tax form. Any difference between line 6 and line 7 shall be accompanied by documentation with the tax form explaining the difference.

CITY OF CLEVELAND
Mayor Frank G. Jackson

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CERTIFICATION -

The person authorized to execute the tax form on behalf of the Vendor or Booking Agent shall sign the tax form certifying that all of the information provided is true and accurate.

City of Cleveland employees may not provide legal advice to the public. The information provided herein is for informational purposes only and is not legal advice. For questions regarding the application of a city ordinance or regulation, you should consult an attorney regarding your specific situation.

Chapter 193 of the Codified Ordinances of the City of Cleveland can be accessed from the website, www.amlegal.com. Select the library tab on the top of the page and navigate to the City of Cleveland's codified ordinances. Enter "Chapter 193 – Transient Occupancy Tax" in the search engine to view the ordinance.