



E. Terry Blodgett, Treasurer
Michelle Ippoliti, Deputy Treas.
Felicia Duesler, Asst. Deputy Treas.

County of Fulton County Treasurer's Office

223 W. Main Street, Room 202
P.O. Box 128
Johnstown, NY 12095

Phone: (518) 736-5580
Fax: (518) 736-1794
Email: ftreasurer@fultoncountyny.gov

INSTRUCTIONS FOR ROOM OCCUPANCY TAX RETURN FORM

1. Provide the Identification Number assigned on the Certificate of Authority
2. Business or Owner Name
3. Contact Name
4. Address of rental property for which this return is being filed
5. Telephone number where you can best be reached
6. Email address where you can best be reached
7. Mailing Address where all correspondence should be sent, if different from Business Address
8. Quarterly Reporting Period for which you are submitting payment (for Final Returns, provide reason for the final return. If property sold, provided date sold and new owner contact information)
9. Type of Business/Ownership of the property
10. Number of Rental Units Available
11. If you use Airbnb, provide the GROSS income received for the quarter.

COMPUTATION OF TAX AMOUNT PAID

1. Revenue from room rental only (do not include any taxes or fees charged). This is for any income received **EXCLUDING** INCOME RECEIVED THROUGH AIRBNB listed above.
2. Any Non-Taxable Room Rentals (to be used for any rentals that were exempt from paying any taxes)
3. Net Taxable Room Rentals (Line 1 – Line 2)
4. Room Occupancy Tax Owed (4% of Net Taxable Room Rentals on Line 3)
5. Overpayment/Underpayment from any Prior Return of Tax on Room Occupancy, if any
6. A Penalty of 5% is charged on taxes due that are not paid or postmarked by the 20th day following the month taxes are due. (5% of the amount reported on Line 4)
7. Interest of 1% per month is charged as an additional penalty if payment is made more than 30 days after the end of the period being paid (i.e. if a tax is due by 4/20, but is made after 5/20, an additional 1% interest penalty is due on the amount reported on Line 4. Interest will continue to accumulate for each month the payment is late until it is paid.)
8. Operator Collection Credit of 5% - up to \$200 (5% of Line 4)
9. Start Up Credit of 5% - up to \$200 – for the first 12 months for operators who were in business on the effective date of this Law (effective period is 7/1/2017 through 6/30/2018) (5% of Line 4)
10. The Total Amount Due is Line 4 +(or -) Line 5 + Line 6 + Line 7 – Line 8 – Line 9 **
If Total Amount Due is a credit balance, this amount should be deducted from your **next return on Line 6 as an overpayment.

Make checks Payable to **“FULTON COUNTY TREASURER”** and mail it with the return form to:
223 W. Main Street, Room 202
P.O. Box 128
Johnstown, NY 12095

Sign and date the Return Form certifying the statements as completed.



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RETURN OF TAX ON ROOM OCCUPANCY

(pursuant to Chapter 489 of the Laws of 2016 of the State of New York and Fulton County Local Law 1 of 2017)

Identification Number

FUL -

Business/Owner Name: _____

Contact Name: _____

Property Address: _____

Telephone #: _____

Email Address: _____

Mailing Address: _____

Quarterly Return (please check appropriate quarter being reported)

- 1st Quarter January 1 – March 31 Due on or Before April 20
- 2nd Quarter April 1 – June 30 Due on or Before July 20
- 3rd Quarter July 1 – September 30 Due on or Before October 20
- 4th Quarter October 1 – December 31 Due on or Before January 20
- FINAL RETURN – Explain reason. If sold, please enter date sold and new owner's name and address

PLEASE NOTE: This return must be filed by the report due date regardless of whether there is any tax due to Fulton County.

Type of Business: Hotel Motel Bed & Breakfast Vacation Rental Cabin Private Home
 Camp Apartment Cottage Other: _____

Number of Rental Units Available: _____

Did you have any Airbnb Rentals for this quarter?: No Yes (if Yes, enter Airbnb Rental Income):
(If "YES", please provide the GROSS income received from Airbnb)

\$ _____ *

- Computation of Tax:
- Gross Income** from Occupancy of Rooms (Do not include Airbnb income listed above)
 - LESS:** Non-Taxable (Exempt) Room Rentals
 - NET TAXABLE ROOM RENTALS**
 - County Occupancy Tax Due (4% of line 3)
 - Prior (Overpayment) or Underpayment
 - Penalty (5% of line 4 if not paid by due date)
 - Interest (1% of line 4 due the 1st of each month after due date)
 - LESS:** Operator Collection Credit (5% of line 4 – up to \$200)
 - LESS:** Start Up Credit (5% of line 4 – up to \$200 – for the first 12 months for operators in business on the effective date of this Law) (Effective 7/1/2017 through 6/30/2018)

\$ _____
\$(_____)

\$ _____
\$ _____

\$ _____
\$(_____)
\$(_____)

Total Amount Due* (total of lines 4-9)

\$ _____

(*Credit balances should be applied to the following month's return as an overpayment)

Remittance checks should be made payable to "Fulton County Treasurer" and return with this form on or before the due date to:

223 W. Main St.
P.O. Box 128
Johnstown, NY 12095

Under the penalties of perjury, I hereby certify that the statements made herein have been examined by me, and are, to the best of my knowledge and belief, true, correct, and complete.

Signature _____ Title _____ Date _____