FORM TR1M INSTRUCTIONS

General Information	The Jefferson County transient room tax is an aggregate tax of eight and one-half percent (8 ½) of the rent for every occupancy of a suite, room or rooms, charged by all persons, companies, corporations or other like or similar persons doing business as motor courts, motels, hotels, inns or like or similar accommodations businesses. The Louisville and Jefferson County Convention and Visitors Bureau ("the Bureau") has requested that the Louisville Metro Revenue Commission collect and compile certain statistical information for the local hotel/motel industry. This statistical data will be transmitted to the Bureau on a collective basis rather than individually to preserve the confidentiality of each taxpayer's reported activity.
When to File	All taxes must be filed and paid by the **last day of the month** that follows the month of the tenancy.
Where to File	All returns should be mailed to the **Louisville Metro Revenue Commission, Po Box 32060 Louisville, KY 40232-2060,** or delivered to **617 West Jefferson Street, Louisville, Kentucky 40202.** All checks should be made payable to the Louisville Metro Revenue Commission and include Account ID, or log on to www.metrorevenue.org and pay online.
Penalty for Failure to File and/or Pay	There is a penalty of five percent (5%) of the unpaid amount of the tax for failure to pay by the due date. In addition, there is a penalty of five percent (5%) per month, or fraction of month, of the unpaid transient room tax up to twenty five percent (25%) of the amount of the unpaid tax for failure to file by the due date.
Interest	Interest is computed at twelve percent (12%) per annum from the original due date until the date of full payment.
Glossary	• **Transient (Group)** are those rooms sold in a group or individually to participants in a group for a period of thirty (30) days or less.
	• **Transient (Individual)** are those rooms sold to individuals not a part of a specific group for a period of thirty (30) days or less.
	• **Permanent Guest** are those rooms sold to tenants for periods in excess of thirty (30) consecutive days.
	• **Room** is a room or group of rooms rented as a unit to an individual or individual participant in a group.

READ INSTRUCTIONS BELOW TO COMPLETE FORM TR1M	

Demographics	• Enter full legal name under applicable section. (i.e. Individual/sole proprietor or Corporation/Partnership)
	  ▪ If you are filing as an Individual/sole proprietor you must provide your Social Security number.
	  ▪ If you are filing as a Corporation/Partnership you must provide your Federal ID number.

	• If address has changed, check the box and provide new address. If address has not changed, enter current address on account.
	• All returns must include Account ID and Month Ending (MM/DD/YYYY)

COMPLETE PROPERTY WORKSHEET FOR EACH PROPERTY PRIOR TO COMPLETING TAX CALCULATIONS
If you have more than (2) properties to report, make additional copies of page 2 to attach and report the totals on page 1.

Tax Calculations	Line 1	Enter the total of Line E for all properties. This figure represents Total Gross Room Sales.
	Line 2	Enter the total of Line F for all properties. This figure represents Total Permanent Guest Sales.
	Line 3	Subtract line 1 from line 2. This figure represents Total Transient Room Sales.
	Line 4	Multiply line 3 by .085. This figure represents Transient Room Tax.
	Line 5	Enter the payment remitted to our agency by your online booking platform.
	Line 6	Subtract line 5 from line 4. This figure represents Total Tax due
	Line 7	**Penalty and interest** charges resulting from late payment of the occupational tax. (See "Penalty and Interest" sections of the Instructions)
	Line 8	Add lines 6 and 7. This figure represents the Total Amount Due.
Online Booking Platform	•	Enter the name of the online booking platform you are using to remit the transient tax if applicable (Airbnb)
	•	Enter the date the online booking platform started to remit the transient tax to our agency
	•	You must attach the statement of payment made from your online booking platform to substantiate line 5.
Property Information	•	Provide property information for each property.
	•	If there was a change in ownership during the month, provide new owner information
Number of Rooms Sold	A.	Enter Total Transient (Group)
	B.	Enter Total Transient (Individual)
	C.	Enter Total Permanent Guest (Tenancies of greater than thirty (30) days)
	D.	Enter Total sold (Line A + Line B + Line C)
Dollar Value of Rooms Sold	E.	Enter Gross Room Sales
	F.	Enter Permanent Guest Sales
	G.	Enter Transient Room Sales (Line E Minus Line F)
Signature	•	If the return is being filed by a corporation, it must be signed and dated by a corporate officer.
	•	If the return is being filed by a partnership, it must be signed by a general partner.
	•	If the return is being filed by a sole proprietor, it must be signed by that individual.