

## FORM TR1M-S INSTRUCTIONS

<b>General Information</b>	The Jefferson County transient room tax is an aggregate tax of eight and one-half percent (8.5%) 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.														
<b>Who May Use This Form</b>	<ul style="list-style-type: none"> <li>• Hosts who rent their entire property or individual rooms.</li> <li>• Hosts who use an online booking platform to remit transient tax to our agency.</li> <li>• Hosts who do not have permanent guests. Permanent guests are tenants staying in excess of thirty (30) consecutive days. (Must use Form TR1M if you have permanent guests.)</li> </ul>														
<b>When to File</b>	All taxes must be filed and paid by the <b>last day of the month</b> that follows the month of the tenant’s checkout.														
<b>Where to File</b>	All returns should be mailed to the <b>Louisville Metro Revenue Commission, Po Box 32060 Louisville, KY 40232-2060</b> , or delivered to <b>617 West Jefferson Street, Louisville, Kentucky 40202</b> . All checks should be made payable to the Louisville Metro Revenue Commission and include Account ID, or visit <a href="http://emints.metrorevenue.org">emints.metrorevenue.org</a> and pay online.														
<b>Penalty for Failure to File and/or Pay</b>	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.														
<b>Interest</b>	Interest is computed at one percent (1%) per month (twelve percent per annum) from the original due date until total tax liability is paid in full.														
<b>READ INSTRUCTIONS BELOW TO COMPLETE FORM TR1M</b>															
<b>Demographics</b>	<ul style="list-style-type: none"> <li>• Enter full legal name under applicable section. (i.e. Individual/sole proprietor or Corporation/Partnership) <ul style="list-style-type: none"> <li>▪ If you are filing as an Individual/sole proprietor you must provide your Social Security number.</li> <li>▪ If you are filing as a Corporation/Partnership you must provide your Federal ID number.</li> </ul> </li> <li>• If address has changed, check the box and provide new address. If address has not changed, enter current address on account.</li> <li>• All returns must include Account ID and Month Ending (MM/DD/YYYY).</li> </ul>														
<b>Return Status</b>	<ul style="list-style-type: none"> <li>• If you did not have rentals during the month, check the box “<b>NO ACTIVITY FOR ALL PROPERTIES</b>”.</li> <li>• If you are filing an amended return, check the box “<b>AMENDED RETURN</b>”.</li> <li>• If you do not intend to have rentals in Louisville Metro in the future, check the box “<b>FINAL RETURN</b>” and provide the date you ceased having rentals.</li> </ul>														
<b>Tax Calculations</b>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">Line 1</td> <td>Enter the total gross rental sales received from all properties.</td> </tr> <tr> <td>Line 2</td> <td>Multiply line 1 by .085. This figure represents the total transient room tax.</td> </tr> <tr> <td>Line 3</td> <td>Enter any payment remitted to our agency by an online booking platform. (Airbnb is currently the only online booking platform that participates in this service. Please note, while Airbnb withholds state and local taxes, they only remit 8.5% to LMRC, not the entire amount shown in your “<b>Transaction History</b>”.)</td> </tr> <tr> <td>Line 4</td> <td>Subtract line 3 from line 2. This figure represents the total tax due.</td> </tr> <tr> <td>Line 5</td> <td>Penalty and interest charges resulting from late payment of the transient tax. (See "Penalty and Interest" sections of the Instructions above.)</td> </tr> <tr> <td>Line 6</td> <td>Add lines 4 and 5. This figure represents the total amount due.</td> </tr> <tr> <td>Line 7</td> <td>Enter amount of overpayment made by taxpayer that should be refunded. <b>If prior unpaid balances exist, the overpayment will offset any debt before being refunded.</b></td> </tr> </table>	Line 1	Enter the total gross rental sales received from all properties.	Line 2	Multiply line 1 by .085. This figure represents the total transient room tax.	Line 3	Enter any payment remitted to our agency by an online booking platform. (Airbnb is currently the only online booking platform that participates in this service. Please note, while Airbnb withholds state and local taxes, they only remit 8.5% to LMRC, not the entire amount shown in your “ <b>Transaction History</b> ”.)	Line 4	Subtract line 3 from line 2. This figure represents the total tax due.	Line 5	Penalty and interest charges resulting from late payment of the transient tax. (See "Penalty and Interest" sections of the Instructions above.)	Line 6	Add lines 4 and 5. This figure represents the total amount due.	Line 7	Enter amount of overpayment made by taxpayer that should be refunded. <b>If prior unpaid balances exist, the overpayment will offset any debt before being refunded.</b>
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<b>Online Booking Platform</b>	<ul style="list-style-type: none"> <li>• Enter the name of the online booking platform you are using to remit the transient tax if applicable. (i.e. Airbnb)</li> <li>• Enter the date the online booking platform began remitting your transient tax to our agency.</li> <li>• You must attach the “<b>Transaction History – Gross Earnings</b>” from your online booking platform to substantiate line 3.</li> </ul>														
<b>Property Information</b>	<ul style="list-style-type: none"> <li>• Enter property address.</li> <li>• Enter number of rentals for the month.</li> <li>• Enter the gross rents received for each property.</li> </ul>														
<b>*If you have more than one (1) property to report, complete the “Additional Property Information” on page 2 of return*</b>															
<b>Signature</b>	Return must be signed and dated by the property owner.														