

FORM TR1M-S 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.												
Who May Use This Form	<ul style="list-style-type: none"> • Hosts who rent their entire property or individual rooms. • Hosts who use an online booking platform to remit transient tax to our agency. 												
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 total tax liability is paid in full.												
READ INSTRUCTIONS BELOW TO COMPLETE FORM TR1M													
Demographics	<ul style="list-style-type: none"> • Enter full legal name under applicable section. (i.e. Individual/sole proprietor or Corporation/Partnership) <ul style="list-style-type: none"> ▪ 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) 												
Return Status	<ul style="list-style-type: none"> • If you did not have rentals during the month but do intend to have rentals at a future date, check the box designated “NO ACTIVITY FOR ALL PROPERTIES” • If you do not intend to have rentals at a future date, check the box labeled “FINAL RETURN” and enter the date you ceased having rentals. • If you are filing an amended return, check the box labeled “AMENDED RETURN” 												
Tax Calculations	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;">Line 1</td> <td>Enter the total gross receipts received from rentals.</td> </tr> <tr> <td>Line 2</td> <td>Multiply line 1 by .085. This figure represents Transient Room Tax.</td> </tr> <tr> <td>Line 3</td> <td>Enter the payment remitted to our agency by your online booking platform.</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)</td> </tr> <tr> <td>Line 6</td> <td>Add lines 4 and 5. This figure represents the total amount due.</td> </tr> </table>	Line 1	Enter the total gross receipts received from rentals.	Line 2	Multiply line 1 by .085. This figure represents Transient Room Tax.	Line 3	Enter the payment remitted to our agency by your online booking platform.	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)	Line 6	Add lines 4 and 5. This figure represents the total amount due.
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Online Booking Platform	<ul style="list-style-type: none"> • Enter the name of the online booking platform you are using to remit the transient tax. (i.e. AIRBNB) • Enter the date the online booking platform started to remit the transient tax to our agency. • You must attach the statement of remittance from your online booking platform to substantiate amount entered on line 3 of return. 												
Property Information	<ul style="list-style-type: none"> • Enter property address • Enter number of rentals for the month. This figure represents the rental of the entire property or individual rooms. • Enter the gross receipts received for each property. 												
If you have more than (1) property to report, complete page 2 of return													
Signature	Return must be signed and dated by the property owner.												