



## Frederick County, Maryland Hotel Room Rental Tax Report

This report with remittance for tax shall be made on or before the 21<sup>st</sup> day of each month, covering the sales and amount of tax collected during the preceding calendar month or be subject to loss of discount plus interest and penalty charges. A return must be filed even though no tax is due.

Hotel Information	
Name of Hotel:	Phone Number:
Address:	
Reporting Month and Year:	Room Rental Tax Account Number: (4 Digits)

Room Rental Data	
1) Room Rental Receipts Collected for the Month:	
2) Deduction for Non-Transients (90+ consecutive days):	
3) Net Room Rental Receipts Subject to Tax (Line 1- Line 2):	

Tax Computation if Paid and Delivered by 21 <sup>st</sup> of the Month	
4) Tax Collected During the Month (Line 3 x 5%):	
5) Less Credit if Paid and Received by the 21 <sup>st</sup> (Line 4 x 1.5%):	
6) Total amount of Tax Due if paid and delivered <b>on or before</b> the 21 <sup>st</sup> of the month (Line 4- Line 5):	

Tax Computation if Paid and Delivered after the 21 <sup>st</sup> of the Month	
Number of Months Late:	
7) Tax Collected During the Month (Line 3 x 5%):	
8) Plus Interest (Line 4 x .5% for each month the tax is late):	
9) Plus Penalty (Line 4 x 10% after 1 month past due):	
10) Total amount of Tax Due if paid and delivered <b>after</b> the 21 <sup>st</sup> of the month (Line 7+ Line 8 & 9):	

Occupancy Data	
11) Number of Room Nights Rented for the Month:	
12) Number of Room Nights Available for Rent During the Month:	
13) Percentage of Occupancy (divide line 11 by Line 12):	

Please make all checks payable to Frederick County, Maryland. The report along with the remittance for tax should be mailed or delivered to:

Frederick County Treasurer's Office  
30 North Market Street  
Frederick, Maryland 21701  
(301) 600-1111

I declare under penalty of perjury, that this report has been examined by me and to the best of my knowledge and belief is a true, correct and complete report.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

## Frederick County Hotel Rental Tax Information

Any visitor who rents a hotel room for no more than 90 consecutive days in Frederick County must pay the Frederick County Room Rental Tax of 5% of the rental charge. The Frederick County Code describes a hotel as any individual, corporation, firm, partnership or similar entity which owns or operates an establishment that offers sleeping accommodations for compensation. Hotel does not include a facility with 10 or fewer sleeping rooms in its main building and no more than 20 additional sleeping rooms in auxiliary structures on the facility's property.

### Due Date:

A hotel shall complete, sign and file a hotel rental tax return on or before the 21<sup>st</sup> day of each month. The tax return will report activity for the prior month. For example, the December tax return will be due on or before January 21<sup>st</sup>.

### Hotel Rental Discount:

When the Hotel Room Rental Tax is paid and delivered on or before the 21<sup>st</sup>, a discount equal to 1.5% can be applied.

### Interest and Penalties:

To avoid any interest and penalty charges, Hotel Room Rental tax returns should be paid and delivered on or before the 21<sup>st</sup> of each month. The interest rate for each month or fraction of the month is 0.5%. If a hotel fails to pay the tax within one month after the payment is due, the hotel shall pay a tax penalty of 10% of the unpaid tax in addition to the interest charges.

### Record Retention:

Copies of tax returns and supporting documentation should be maintained and available for at least four years from the date of the return.

Link to Hotel Room Rental Tax page on the Frederick County website:

<https://www.frederickcountymd.gov/1369/Hotel-Room-Rental-Tax>

### Example of Payment:

January Hotel Room Rental Taxes: \$10,000

Due to the County by February 21<sup>st</sup>

Paid and Delivered on and before February 21 <sup>st</sup> : \$10,000-(1.5% x \$10,000 Credit) =	\$ 9,850
Paid and Delivered between February 22 <sup>nd</sup> - March 21 <sup>st</sup> : \$10,000+ (.5% x \$10,000 Interest) =	\$10,050
Paid and Delivered after March 21 <sup>st</sup> : \$10,000+ (.5% x 2 months x \$10,000 Interest) + (10% x \$10,000 Penalty)=	\$11,100