



Frederick County, Maryland Hotel Room Rental Tax Report

This report with remittance for tax shall be made on or before the 21st 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 Post Marked or Delivered by 21 st of the Month	
4. Tax Collected During the Month (Line 3 x 5%):	
5. Less Credit if post marked by the 21 st (Line 4 x 1.5%):	
6. Total amount of Tax Due if post marked <u>on or before</u> the 21 st of the month (Line 4 - Line 5):	

Tax Computation if Post Marked or Delivered after the 21 st of the Month	
	<i>Number of Months Late:</i>
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 post marked <u>after</u> the 21 st 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

Signature

Printed Name

Date

Title

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.



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 21st 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 21st.

Hotel Rental Discount

When the Hotel Room Rental Tax is post marked or delivered on or before the 21st, 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 post marked or delivered on or before the 21st 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 21st

Post marked/delivered on and before February 21 st : \$10,000 - (1.5% x \$10,000 Credit) =	\$ 9,850
Post marked/delivered between February 22 nd - March 21 st	\$10,000
Post marked/delivered after March 21 st \$10,000 + (.5% x \$10,000 Interest) =	\$10,050
Post marked/delivered after April 21 st \$10,000 + (.5% x 2 x \$10,000 Interest) + (10% x \$10,000 Penalty) =	\$11,100