

Instructions for Completing the City of Fredericksburg Hotel Occupancy Tax Report

GENERAL INFORMATION	
WHO MUST FILE:	
You must file this report if you are a sole owner, partnership, corporation or other organization that owns, operates, manages or controls any hotel, motel, or bed and breakfast within the City or ETJ of the City of Fredericksburg.	
Complete and detailed records must be kept of all receipts reported and exemptions or reimbursements claimed so that reports can be verified.	
Failure to file this report and pay applicable tax may result in collection action as prescribed by Title 2 of the Tax Code.	
WHEN TO FILE:	
Reports must be filed on or before the last day of the month following the quarterly reporting periods including March 31, June 30, September 30, and December 31.	
<div style="text-align: right; margin-right: 50px;"> 1st Quarter, Jan 1 – Mar 31 due in City Hall office by Apr 30th 2nd Quarter, Apr 1 – Jun 30 due in City Hall office by Jul 31st 3rd Quarter, Jul 1 – Sep 30 due in City Hall office by Oct 31st 4th Quarter, Oct 1 – Dec 31 due in City Hall office by Jan 31st </div>	
<i>If the due date falls on a Saturday, Sunday or City holiday, the preceding business day will be the due date.</i>	
Reports must be filed for every period even if you have no amount subject to tax or no tax due.	
FOR ASSISTANCE:	
Call 830-997-7521 with any questions. To obtain a Hotel Occupancy Tax Report go to the City's web page at www.fbgtx.org .	
SPECIFIC INSTRUCTIONS	
Items 1-2	Enter the entity Permit #, check the applicable box for your entity if you are a Short Term Rental (STR), or a Hotel/Motel, and enter the # of units. <i>For those filing Hotel Occupancy Taxes for multiple entities, you may use the Hotel Occupancy Tax Worksheet.</i>
Items 3-5	Enter the entity/trade name, contact person, mailing address and entity address of the permitted unit (including city, state and ZIP code). For those filing for multiple permitted units/addresses, enter the grand total from the Hotel Occupancy Tax Worksheet.
Item 6	Enter phone numbers, email addresses and additional contact persons, etc. so that you may be contacted if needed.
Item 7	Enter the filing period of the report (quarter ending) and, if paying monthly, enter the month.
Item 8	Enter the due date of this report (the last day of the month following the reporting period).
Item 9	Enter the total amount of room receipts for the physical location shown. Enter "0" if no receipts were collected. For those filing for multiple permitted units/addresses, enter the grand total from the Hotel Occupancy Tax Worksheet. <i>REMEMBER: Subtract the total amount of exceptions from the TOTAL RECEIPTS (Item 9) and enter the result in TAXABLE RECEIPTS (Item 10). If you have no taxable receipts to report enter "0". DO NOT ENTER EXEMPTIONS/DEDUCTIONS ON THIS REPORT.</i>
Note: The following are exceptions to the tax:	
<i>Use or possession of a room for at least 30 consecutive days as a permanent residence with no interruption of payment for the period; or</i>	
<i>Use by religious, charitable or educational organizations where no part of the net earnings benefit the organization (see Rule 3.161); or</i>	
<i>Use by a State of Texas official presenting a hotel tax exemption card. (See Rule 3.161.) NOTE: State government agencies and their employees (except those state employees with hotel tax photo ID cards) may NOT claim an exemption for hotel tax.</i>	
Item 10	Enter the amount of TAXABLE receipts for the physical location shown. Enter "0" if no taxable receipts were collected. For those filing for multiple permitted units/addresses, enter the grand total from the Hotel Occupancy Tax Worksheet.
Item 11	For total tax due enter seven percent (.07) of item 10. For those filing for multiple entities, enter the grand total from the Hotel Occupancy Tax Worksheet.
Item 12	Discount - If the report is filed and the tax paid <u>on or before</u> the due date, enter a discount of one percent (.01) of Item 11. For those filing for multiple permitted units/addresses, enter the grand total from the Hotel Occupancy Tax Worksheet.
Item 13	Subtract Item 12 from Item 11 and enter the difference here. For those filing for multiple entities, enter the grand total from the Hotel Occupancy Tax Worksheet.
Item 14	Penalty - If the report is delinquent or not paid by the due date, add fifteen percent (.15) penalty. For those filing for multiple permitted units/addresses, enter the grand total from the Hotel Occupancy Tax Worksheet.
Item 15	Add Items 13 and 14, and enter the sum here. For those filing for multiple permitted units/addresses, enter the grand total from the Hotel Occupancy Tax Worksheet.
Documentation	
As verification of taxable receipts, please include <i>either</i> a copy of your State Hotel Tax Return, <u>OR</u> a schedule of receipts showing the date your customer stayed at your short-term rental and the gross amount your customer paid to include cleaning fees.	
Worksheet	
The worksheet is used by owners/operators/managers who remit Hotel Occupancy Tax for more than one short-term rental unit. If you have only one short-term rental unit, you do not need to complete the worksheet.	



City of Fredericksburg Office Use Only	Customer #
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City of Fredericksburg Hotel Occupancy Tax Report

1. Permit #	2. <input type="checkbox"/> STR No. Units	<input type="checkbox"/> Hotel/Motel (Worksheet <u>not</u> required) No. Units
3. Entity Name	7. Quarter Ending	8. Due Date
4. Mailing Address	5. Physical Address of Entity <input type="checkbox"/> Multiple units/addresses (Use Worksheet)	
6. Additional Information (Phone Numbers, Email Addresses, Contact Name, Etc...)		

If you file for more than one entity, please attach a schedule that identifies each entity and their individual receipts.		
9. Total Receipts	\$	
10. Total Taxable Receipts	\$	
11. Total Tax Due (7% of Item 10)	\$	
12. Discount (If paid on time, enter 1% of Item 11)	\$	
13. Tax Due after Discount (Item 11 minus Item 12)	\$	
14. Penalty 15% (see instructions)	\$	
15. TOTAL AMOUNT DUE AND PAYABLE (Item 13 plus Item 14) <i style="color: red;">A report must be filed even if no tax is due.</i>	\$	

Taxpayer Changes: Please use this space to show any changes or corrections on the Taxpayer. If this property has been sold or transferred, please indicate the New Taxpayer's Information and Date of Change.

Taxpayer Name:
Mailing Address:
City, State, Zip:
Telephone:
Date of Change:

PROPERTY CHANGES
<input type="checkbox"/> I will not be renting this property any longer - this is my final report
<input type="checkbox"/> I have sold this property and will not be renting it any longer - this is my final report
<input type="checkbox"/> I am renting this property, but only for periods of 30 days or more at a time - this is my final report

Make amount in Item 15 payable to City of Fredericksburg	Contact Us
MAIL TO: City of Fredericksburg Finance / Hotel Occupancy Tax 126 W Main Street Fredericksburg, TX 78624	For Assistance call (830) 997-7521 Forms and Instructions available online at www.fbgtx.org

<i>I declare that the information in this document and any attachments are true and correct to the best of my knowledge and belief.</i>	Date:	CHECKLIST <input type="checkbox"/> Tax Payment Enclosed <input type="checkbox"/> Copy of State Report <input type="checkbox"/> Entity Schedule / Receipts
Sign Here ➔ Signature of Duly Authorized Agent	Print Here ➔ Printed Name of Duly Authorized Agent	



City of Fredericksburg Hotel Occupancy Tax Worksheet

(For City Office Use Only) Customer #	Permit #	Entity Name	Entity Address	Total Receipts	Total Taxable Receipts	Tax Amount	1% Discount (if applicable)	15% Penalty (if applicable)	Tax Amount Due
TOTAL					0.00				

* This worksheet is for use by taxpayers who remit Hotel Occupancy Taxes for more than one short-term rental unit.