INSTRUCTIONS FOR COMPLETING HOTEL/MOTEL ROOM TAX RETURN

PLEASE ROUND ALL FIGURES TO THE NEAREST DOLLAR
ROUND $.50 UP TO $1.00 AND $.49 DOWN TO $.00

Name: The name of the business responsible for collecting the tax.

Filing Period Ended: Operators are required to file quarterly returns, unless their account is delinquent, in which case they are required to file monthly returns. For quarterly filers, filing periods end March 31, June 30, September 30, and December 31. For monthly filers, the "filing period ended" refers to the last day of the month.

Address: The operators mailing address.

Due Date: Quarterly returns are due on or before the last day of the month immediately following the end of the quarter (i.e. April 30, July 31, October 31 and January 31). Operators who have been delinquent in filing within the past six months must file monthly returns each month on or before the last day of the following month.

Registration Number: The number is issued by the City of Seward to operators who have obtained a Certificate of Registration for collection of the tax.

1) **Gross Rents:** All rents collected during the collection period as monetary consideration for the use of a room or rooms in a hotel/motel by a guest. There is no cap for daily or weekly rental amounts for hotel/motel room tax, therefore total gross daily and weekly sales are subject to hotel/motel room tax. This figure should not include sales tax or hotel/motel room tax. All rents should be rounded to the nearest dollar.
   a) Gross rents collected during the first month of the quarter for which a return is being submitted (i.e. January is the first month of the quarter ending March 31). If a monthly return is being submitted, this field would include gross rents for the month of return.
   b) Gross rents collected during the second month of the quarter for which a return is being submitted (i.e. February is the second of the quarter ending March 31).
   c) Gross rents collected during the third month of the quarter for which a return is being submitted (i.e. March is the third month of the quarter ending March 31).
   d) Total Gross Rents for the quarter. **Add Lines 1A, 1B, and 1C.**

2) **Less Non-Taxable Rents:** These are rents which are included in the gross rents figure above and are exempt from the tax for one of the following reasons:
   a) Rent paid directly by government agency. Government employees are not exempt from paying the tax unless the United States government, the State of Alaska, or any of the State's political subdivisions directly remits payment for the rent. Complete schedule A and remit the form with your hotel/motel room tax return.
   b) Monthly rentals, complete Schedule B and remit the form with your hotel/motel room tax return.
   c) Total of Schedules A and B

3) **Taxable Rents:** Gross Rents (Line 1D) minus Total Non-Taxable rents (Line 2C).

4) **Room Tax Rate:** The hotel/motel room tax for all filers is 4%.

5) **This Filing Periods Tax:** Taxable Rents (Line 3) multiplied by .04. Tax amount should be rounded to the nearest dollar.

6) **10% Penalty:** If the return is late, a penalty of 10% of the delinquent hotel/motel tax is assessed. Multiply This Filing Periods Tax (Line 5) by .10. Do not round to the nearest dollar when calculating penalty amount.

7) **Interest/Other:** If the return is more than one month late, interest on the amount due on Line 5 is due at the rate of 10% per year, compounded monthly at .833%. Other adjustments to the tax should be reported here along with a detailed explanation. Do not round to the nearest dollar when calculating the interest amount.

8) **Previous Balance Due:** Enter any prior balance due here.

9) **Total Tax Due: Add lines 5, 6, 7 and 8.**

An incomplete or improperly prepared form is the same as not filing a return which may result in late penalties and interest. If you have questions, please call the City of Seward Finance Department at 224-4050.