

**LODGING OCCUPATION TAX REPORT****REPORTING PERIOD**

MONTH: _____

YEAR: _____

Lodge/Hotel Name (DBA): _____

Address: _____

Contact Name: _____ Sales Tax #: _____

Contact email: _____ Phone #: _____

HOTEL/LODGING TAX ROOM INFORMATION	
# of rooms available in the facility this month	
# of days open this month	
# of rooms sold this month	

1. Gross Lodging Sales (Total receipts must be reported and accounted for in every return)		
2. Exemptions		
2a. Sales for 30+ Days of Residence		
2b. Sales to 501(C)(3)/Tax Exempt Organizations		
2c. Sales to Governmental Agencies		
2d. Total Exemptions (sum of lines 2a-2c)		
3. Net Lodging Sales (line 1 minus line 2d)		
4. Tax percentage		6%
5. Total taxes due (line 3 times 6%)		
6. Penalties		
7. Interest		
8. Total Due (sum of lines 5-7)		

I declare, under penalty of perjury, that the statements made herein are true and correct to the best of my knowledge.

Owner/Agent Signature_____
Date

Sign and return this document with your payment to:
Town of Eagle, PO Box 609, 200 Broadway, Eagle Co 81631

DATE DUE: On or before the 10th day of the month for lodging provided in the preceding month

OCCUPATION LODGING TAX REPORT GUIDELINES

WHO MUST FILE A TAX REPORT

Commencing January 1, 2021, pursuant to the Town of Eagle municipal code, section 5.05, there is an occupation tax on every person that furnishes a lodging room or other accommodations within the Town of Eagle for less than thirty (30) consecutive days. The occupational lodging tax currently assessed at 6% of the cost of the rental fee, price, or other consideration paid or received for the lodging.

This includes lodging provided by hotels and motels, vacation homes, rooms in private residences, or other forms of housing for periods of less than 30 days.

INSTRUCTIONS

Type or print clearly in the spaces provided. Business identification and reporting period information is needed to identify your business and ensure your payments are properly credited.

1. Report the gross lodging sales during the reporting period for your lodging facility.
2. Deduct all exempt lodging sales, which include the following:
 - 2a. 30+ Day Residence – Lodging sales for rooms rented to anyone who is a long-term resident of the lodging establishment pursuant to a **written agreement** for a period of at least one (1) month or thirty (30) consecutive days. Any break in the continuous occupancy of the room by that individual will result in an occupancy of less than 30 consecutive days and will be subject to the occupation lodging tax.
 - 2b. 501(c)(3)/Tax Exempt Organizations – Lodging sales for rooms rented to any organizations that have received a tax exempt status from the IRS under section 501(c)(3) of the Internal Revenue Code, while in the conduct of their organizations regular functions and activities. *Proof of tax exemption required*
 - 2c. Governmental Agencies – Lodging sales for rooms rented to the United States, the State of Colorado, its departments and institutions, and the political subdivisions of the state in their governmental capacities only. *Proof of tax exemption required*
3. Subtract the total on line 2d from line 1.
4. The current tax charged on lodging sales is 6%.
5. Multiply line 3 times 6%.
6. If your tax return will be postmarked later than the due date, add the penalty due.
7. If your tax return will be postmarked later than the due date, add applicable interest charges.
8. Add lines 5, 6, and 7. Write your check for this amount to the Town of Eagle. Records that provide support to back up the information reported in this tax return must be retained for a period of three (3) years. Information reported herein is subject to audit by the Town of Eagle.

PENALTIES AND INTEREST

A penalty in the amount of 10% of the tax due or the sum of \$10.00, whichever is greater, shall be imposed upon the vendor and become due in the event the tax is not remitted by the 10th of the month. If the 10th falls on a Saturday or Sunday, the payment is due the following Monday. Interest at 18% per annum (1.5% per month) shall accrue on the unpaid balance.

WHEN YOU MUST FILE

Returns are to be filed monthly in each calendar year and are due, along with full payment, on the 10th day of the month following the month in which the tax is collected.