



City of Moraine Finance Department  
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## GENERAL INFORMATION AND INSTRUCTIONS FOR FORM HM1000 RETURN OF HOTEL MOTEL TAX

### BRIEF DESCRIPTION OF THE TOP SECTION OF THE MONTHLY HOTEL TAX RETURN

Period of and to Dates: This is the period of time for which sales are being reported.

Due On Or Before Date: This is the last day to file and pay without incurring penalties and interest.

Delinquent Date: This is the first day after the due date. It is the date on which penalty and interest will be assessed. Please see below for payment schedule.

Account Number: This is the Hotel Motel Tax Account number that was assigned to your hotel location when you registered with the City of Moraine. This number starts with HM.

Name: Name of the hotel.

Address, City, State, Zip: This is the physical location of the hotel.

### LINE-BY-LINE INSTRUCTIONS FOR THE MONTHLY HOTEL TAX RETURN

Please fill in the "boxes" on your Hotel Return, if applicable.

- Line 1. Gross Receipts: Report any rent, fee or charge paid by the occupant, or on behalf of the occupant, for the room and all furnishings, services and accommodations accompanying the use and possession of the room.
- Line 2. Permanent Exempt Receipts: List all hotel charges that are exempt from hotel tax. This line is for those residents over 30 days of continuous rent. Copies of the lease/agreement, exemption certificates and all supporting documentation must be attached or will not be valid.
- Line 3. Government Exempt Receipts: List all hotel charges that are exempt due to government exemption. Copies of all exemption certificates must be attached along with the supporting documentation or will not be valid.
- Line 4. Total Exempt Receipts: Add Lines 2 and 3 together.
- Line 5. Net Taxable Receipts: Subtract line 4 from line 1.
- Line 6. Tax Due: Multiple number on line 5 by .03.
- Line 7. Adjustments – Prior Period: List any overpayments or underpayments from prior periods.
- Line 8. Penalty: 10% penalty per month will be added for late payment.
- Line 9. Interest: 1.5% interest per month will be added for late payment.
- Line 10. Total Amount Due: Add lines, 6, 7, 8 and 9. Please make check payable to the City of Moraine.

All Hotel Taxes required to be collected by any operator shall be paid monthly. The hotel tax payment is due on or before the last day of the following month. Below is the monthly payment schedule:

### Monthly Prepayment Schedule

Collection Month	Due on or Before *	Delinquent On
January	February 28	March 1
February	March 31	April 1
March	April 30	May 1
April	May 31	June 1
May	June 30	July 1
June	July 31	August 1
July	August 31	September 1
August	September 30	October 1
September	October 31	November 1
October	November 30	December 1
November	December 31	January 1
December	January 30	February 1

\*Note: If the due date falls on a Saturday, Sunday, or legal holiday, the last day to pay without incurring penalties and interest will be the next business day.