



**City of Memphis  
Treasury Office  
125 North Main Room 301  
Memphis, TN 38103  
Hotel/Motel Occupancy Tax Form**

Taxes collected by an operator, which are not remitted to the City of Memphis, Treasury Office on or before the due date are considered delinquent. All operators shall be liable for interest on such delinquent taxes from the date due at the rate of ten percent (10%) per annum, and are liable for an additional penalty of one percent (1%) for each month, or fraction thereof, such taxes are delinquent. Such interest and penalty shall become part of the tax herein required to be remitted. Each occurrence of willful failure or refusal of an operator to collect or remit the tax or willful refusal of a transient to pay the tax imposed is unlawful and shall be punishable by civil penalty not in excess of fifty dollars (\$50.00). In addition, it is unlawful for any operator to knowingly file a false return and a violation shall be punishable by a civil penalty of not more than fifty dollars (\$50.00).

The Hotel/Motel Occupancy Tax Return must be filed by the 20<sup>th</sup> of each month for the preceding month's business to avoid interest and penalty charges. Please type or print in ink.

Hotel/Motel Tax Return for (Name of Hotel & Address) \_\_\_\_\_

Beginning Date \_\_\_\_\_ Ending Date \_\_\_\_\_

- 1. Gross hotel/motel occupancy revenues \_\_\_\_\_
- 2. Reduction for refunds issued to residents > 90 continuous days \_\_\_\_\_
- 3. Taxable rents (subtract line 2 from line 1) \_\_\_\_\_
- 4. Tax due (3.5% of line 3 or .035 x line 3)** \_\_\_\_\_
- 5. Credit (2% of line 4 if payment on or before 20<sup>th</sup> of Month) \_\_\_\_\_
- 6. Total Rents (line 4 minus line 5)** \_\_\_\_\_

*(#7 - #9 only apply to hotels/motels with more than 45 rooms or room fee greater than \$35)*

- 7. TID Assessment for paid occupied room (\$2.00/room/night) \_\_\_\_\_
- 8. Reduction for refunds issued to residents > 90 continuous days \_\_\_\_\_
- 9. Total TID Assessment (subtract line 8 from line 7)** \_\_\_\_\_

**10. Total Rents + Assessment (line 6 + line 9)** \_\_\_\_\_

11. Interest if delinquent (10% per annum of line 10) \_\_\_\_\_

12. Penalty (1% of each month or fraction thereof delinquent  
x line 10) \_\_\_\_\_

**13. Total due to City of Memphis (add lines 10 thru 12)** \_\_\_\_\_

\_\_\_\_\_  
Name (Please type or print)

\_\_\_\_\_  
Title

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date

Business Address: \_\_\_\_\_

Phone: \_\_\_\_\_

Hotel/Motel (Taxpayers) must file this return for each month even if no tax is due the City of Memphis. (Remit checks payable to 'City of Memphis' with a completed Hotel/Motel Occupancy Tax Form to the address shown above.)