

COUNTY OF LEHIGH
Fiscal Office, Room 467
17 South Seventh Street
Allentown, PA 18101-2401

HOTEL ROOM RENTAL TAX

For Period Ended _____

HOTEL INFORMATION

Facility Name _____
 Address _____

Capacity and Rooms Occupied

1	Number of Rooms	
2	Days in Period	
3	CAPACITY	
4	Number of Rooms Occupied for Period	

Tax Due

5	Gross Revenue	
6	Exemptions- Permanent Residents	
7	Exemptions- Non-Permanent Residents	
8	TAXABLE REVENUES	
	Tax Rate	0.04
9	TAX DUE FROM TAXABLE REVENUES	
10	Actual Tax Collected	
11	Tax Due (Greater of Line 9 or 10)	

TAXPAYER INFORMATION

Hotel Room Rental Tax is imposed at the rate of 4.0% of the consideration received by each operator of a facility within Lehigh County from each transaction of renting a room or rooms. The tax is to be collected by the operator of each facility from each patron who rents a room. Each operator is required to file a tax return and remit tax due on or before the 20th day of the month subsequent to the month in which the tax was levied.

CERTIFICATION

I hereby certify that this return has been examined by me and that the information contained herein is true, correct and complete, to the best of my knowledge and belief. This information is provided subject to the penalties of the Pennsylvania Criminal Code, 18 Pa.C.S. Ss 4904, relating to unsworn falsification to authorities.

 Signature

 Date

COUNTY OF LEHIGH
Fiscal Office, Room 467
17 South Seventh Street
Allentown, PA 18101-2401

HOTEL ROOM RENTAL TAX

INSTRUCTION SHEET

Capacity and Rooms Occupied

- Line 1. Enter number of rooms available
- Line 2. Enter number of days in period, e.g. January = 31, February = 28
- Line 3. Compute capacity: Line 1 times Line 2
- Line 4. Enter actual number of rooms occupied for the period

Tax Due

- Line 5. Enter gross room revenues, both taxable and exempt. **Do not include tax collected.**
- Line 6. Enter exempt revenues for permanent stay residents.*
- Line 7. Enter exempt revenues for all exemptions other than permanent residents.*
- Line 8. Compute taxable revenues: Subtract Lines 6 and 7 from Line 5.
- Line 9. Compute Tax Due from Taxable Revenues: Line 8 times the Tax Rate (.04).
- Line 10. Enter the actual room rental tax collected.
- Line 11. Enter Actual Tax Due: Greater of Line 9 or Line 10.

* The detail of exempt revenues is to be reported on the supplementary "Hotel Room Rental Tax Exemptions- Permanent Residents" and/or "Hotel Room Rental Tax Exemptions- Non-Permanent Residents." Note that the *County Rules and Regulations, Part II, Section I. Records*, specifies that "The burden of proving that the Transaction is not taxable is upon the Operator and the Operator must demonstrate the same through accurate records."

Make Check payable to "**County of Lehigh.**" (Your canceled check is your receipt.)

Mail completed forms and payment to:

County of Lehigh
Fiscal Office
Fiscal Office, Room 467
17 South Seventh Street
Allentown, PA 18101-2401