



Monthly Return of Transient Room Tax
Russell County, Kentucky

TAX MONTH:

REGISTRATION #

File return even if amount is zero, due to no room sales for the reporting month.

PROPERTY NAME:

PROPERTY ADDRESS:

OWNER:

MAILING ADDRESS:

CITY, STATE, ZIP:

Report changes of ownership or address immediately.

- 1. Gross Room Rentals on Airbnb \$
2. Tax - 3% of Line 1 \$
3. Total 3% Tax Due From VRBO (tax total only, DO NOT remit pmt.) \$
4. Gross Room Rentals Off Platform \$
5. Tax - 3% of Line 4 \$
6. Penalty ( see penalty chart below) \$
7. Total Payment Due ( totals of lines 2,5 & 6) \$

INSTRUCTIONS:

- 1. Enter the total amount of GROSS room rentals including service charges on Airbnb on line 1
2. Multiply total of line 1 by .03 and enter the amount on line 2
3. Enter the total amount of 3% TAX DUE from VRBO rentals ONLY including services, NO TAX PAYMENT DUE.
3. Enter the total amount of GROSS room rentals and services Off Platform on line 4
4. Multiply line 4 by .03 and enter the amount on line 5
5. If return or payments are not post marked by the 30th of the following month, multiply line 2 & 5 by 10% OR add \$100, whichever is greater. For each additional 30 days or fraction thereof that the return or payment is late, multiply line 2 & 5 by 20% OR add an additional \$100, whichever is greater
6. Enter Penalty total on line 6
7. Enter the total of line 2, 5 & 6 on line 7

PENALTY CHART

Regardless of the circumstance, all forms and taxes postmarked later than due date incur a penalty per Ordinance 95-6

All returns received after the due date, shall be considered delinquent and assessed a penalty of the greater one hundred dollars (\$100.00) or ten percent (10%), whichever is greater, of the taxes due. Any tax not paid in full after thirty (30) days shall have a twenty percent (20%) or an additional one hundred dollars (\$100.00) whichever is greater, of said tax for each additional thirty (30) days or fraction thereof for failure to pay

Make check payable to:

Credit Cards accepted by phone or in person:

Russell County Fiscal Court Tourism
P.O. BOX 64
Russell Springs, KY. 42642

A fee of 3.5% + \$.015 will be applied to each transaction.

Failure to file Transient Tax Returns and remit payment of any taxes owed within ninety (90) days of the time frame required for payment, shall be subject to the revocation of the operator's Transient Tax License by LCTC. A Lien may be placed on the business property of any operator who is delinquent and the lien may not be removed until the account is brought to good standings and all costs associated are paid in full.

NOTE: This tax report form cannot be pre-dated to reflect the status of collected amounts for future months. The form must be completed AFTER the month in which you are reporting, regardless of rental status, ie, Winterized, etc.

Signature of Individual Preparing return : I hereby certify that the information contained herein and in any supporting schedules are true correct and complete to the best of my knowledge.

Signature /Official Title: Date: