



# INSTRUCTIONS FOR COMPLETING THE WOODCREEK HOTEL OCCUPANCY TAX REPORT

## GENERAL INSTRUCTIONS

**Who Must File:** You must file this report if you are a sole owner, partnership, corporation or other organization that owns, operates, manages or controls any hotel, motel or bed and breakfast establishment that lies within the City limits or the Extra Territorial Jurisdiction of the City of Woodcreek.

**When to File:** Reports must be filed or postmarked by the 20<sup>th</sup> day of the month following the reporting period. If the due date falls on a Saturday, Sunday or City holiday, the next business day shall be the due date.

**Record Keeping:** Complete and detailed records must be kept of all receipts reported and exemptions claimed in the event of an audit by the city.

**For Assistance:** Call (512) 847-9390

**Form:** Available for download at [www.cityofwoodcreek.com](http://www.cityofwoodcreek.com)

***A copy of the Texas Hotel Occupancy Tax Report (12-100) submitted to the Texas Comptroller of Public Accounts must be attached to the Report.***

## SPECIFIC INSTRUCTIONS

**Line 5:** Enter amount reported to the State of Texas.

**Line 6:** Enter TAXABLE amount; attach Tax Exempt Certificate.

**Line 7:** Multiply line 6 by 7% (0.07).

**Line 8:** 0.5% discount allowed if tax is paid by the 20<sup>th</sup> of the month following the reporting period. Returns must be postmarked on or before the due date to be considered timely.

**Line 9:** Subtract line 8 from line 7.

**Line 10:** If report is filed, or tax paid after the due date, enter penalty:

1-30 days late, calculate 5% of line 7. 31-60 days late, calculate 10% of line 7.

**Line 11:** If any tax is unpaid 61 days after due date, calculate 15% interest of line 7

## TAX EXEMPT

The following individuals are exempt from the local Hotel Occupancy Tax upon presentation of an exemption certificate. Provide copies of the exemption certificates along with the tax report when filing.

1. U.S. Government Agencies
2. Military Personnel
3. State of Texas Agency, Institution, Board or Commission Members
4. Diplomatic Personnel with a Tax Exemption Card
5. Occupants whose use or possession extends thirty (30) days or longer