

COOKEVILLE HOTEL/MOTEL OCCUPANCY TAX RETURN

45 East Broad Street, Cookeville, TN 38501 * Po Box 998, Cookeville TN, 38503 * (931) 520 - 5251

DUE DATE: - Remit in person or by mail (postmark) - no later than the 20th day of each month for the preceding month's transactions.

CHECKS SHOULD BE PAYABLE TO: COOKEVILLE CITY CLERK

SHORT TERM RENTAL PERMIT HOLDERS – see Guidance before continuing**

Name of Hotel, Motel, Short Term Rental _____	
Address _____	Preparer _____
E-mail _____	Phone # _____
Return for calendar month ending _____	Due Date _____ 20 th , 20____

- **Gross rent for occupancy of all rooms** (1) \$ _____
- **Rent for US Federal Government entities - see Guidance***** (2) \$ _____
Total from Deduction Form – Federal Gov't
- **Rent for days 31+ of continuous stays - see Guidance***** (3) \$ _____
Total from Deduction Form – Days 31+ of Continuous Stays
- **Taxable rents** lines (1) - (2) - (3) (4) \$ _____
- **3% Tax** line (4) x .03 (5) \$ _____
- **2% Handling fee deduction, if remitted by due date**
line (4) x .02 (6) \$ _____
- **Computation of interest & penalty for delinquent (late) return - see Guidance******
 - **Interest @ 1% per month or any fraction thereof**
line (4) x .01 x # month(s) late (7a) \$ _____
 - **Penalty @ 1% month or any fraction thereof**
line (4) x .01 x # month(s) late (7b) \$ _____
- **TOTAL DUE** lines (5) - (6) + (7a) + (7b) (8) \$ _____

I declare under penalty of perjury that this return (including any attachments) has been examined by me, and to the best of my knowledge and belief, is a true, correct, and complete return.

Signed _____ Title _____ Date _____

CITY CLERK USE ONLY	CHECK # _____	DATE RECEIVED _____	POSTMARK DATE _____
----------------------------	---------------	---------------------	---------------------

Guidance - Cookeville Hotel/Motel Occupancy Tax Return

** Short Term Rental Permit Holders

- For short-term rental transactions that DO NOT UTILIZE a short-term rental unit marketplace registered with the TN Dept of Revenue to collect occupancy tax, Cookeville's occupancy tax must be collected and remitted monthly, directly to the Cookeville City Clerk.

*** Deductions – Specific to the City of Cookeville's Occupancy Tax

- Deductions for the City of Cookeville and Putnam County differ, contact the Putnam County Trustee for information on what deductions are allowed for the Putnam County occupancy tax.
- Rooms rented to state and local government entities or not-for-profit entities (including churches and schools) are NOT exempt from Cookeville's occupancy tax unless their stay is over 30 continuous days.
- A fully completed deduction form must be included with the return if an amount is entered on lines (2) or (3) of the return.
- Rooms rented to US Federal Government entities are exempt from Cookeville's occupancy tax. Collect documentation (exemption form) proving the person works for a US Federal Government Entity and is traveling on official business. Include the amounts for each room rented by US Federal Government entities on the "Federal Gov't" deduction form. Include the total of all rents included on the "Federal Gov't" deduction form on line (2) of the return. Provide copies of folios and collected documentation for each deduction listed on the "Federal Gov't" deduction form when filing this return.
- Starting with day 31 of a continuous stay, stop collecting the occupancy tax for the City of Cookeville. Report the rents for days 31+ of continuous stays on the "Days 31+ of Continuous Stays" deduction form. Include the total of all rents included on the "Days 31+ of Continuous Stays" deduction form on line (3) of the return.

**** Interest & Penalty computations for Delinquent (Late) Returns

Delinquent (late) returns do not qualify for the 2% handling deduction and will be assessed penalty (1% per month or any fraction thereof) and interest (1% per month or any fraction thereof). "Or fraction thereof" means that any portion of a month is counted as a full month. Penalty and interest are calculated using whole months, not fractions of a month. Please see the examples below.

- A return due 9/20/20 is postmarked or filed in person after 9/20/20, but on or before 10/20/20. The return is one (1) month delinquent (late). The return does not qualify for the 2% handling deduction. Interest will be assessed @ 1% on the tax due. Penalty will be assessed @ 1% on the tax due.
- A return due 9/20/20 is postmarked or filed in person after 10/20/20, but on or before 11/20/20. The return is two (2) months delinquent (late). The return does not qualify for the 2% handling deduction. Interest will be assessed @ 2% on the tax due. Penalty will be assessed @ 2% on the tax due.
- A return due 9/20/20 is postmarked 9/24/20. The return is one (1) month delinquent (late). The return does not qualify for the 2% handling deduction. Interest will be assessed @ 1% on the tax due. Penalty will be assessed @ 1% on the tax due.
- A return due 9/20/20 is postmarked or filed in person on 9/18/20. The return is not delinquent and is eligible to take the 2% handling deduction on the tax due. No penalty or interest is assessed.
- A return due 9/20/20 is postmarked or filed in person on 9/20/20. The return is not delinquent and is eligible to take the 2% handling deduction on the tax due. No penalty or interest is assessed.