

Chester County Hotel Room Rental Tax Report

From

Through

1. All Revenue from the Rental of Rooms with Beds	
2. Revenue collected/reported/remitted by Booking Agents	
3. Adjusted Revenue before Exempt Guests	
4. Exempt Room Revenue (From Schedule A: Report of Exempt Guests)	
5. Net Taxable Room Revenue after Exemptions	
6. Allowable Exemption for Meals – Included in Room Charge	
7. Net Taxable Room Revenue after Exemptions and Allowances	
8. Tax Obligation (Multiply Line 7 by 5%)	
9. Interest Penalty Due for late filing (1.5% of Line 8 compounded monthly)	
10. Credit Due to Hotel as notified by Office of the Treasurer	
11. Hotel Room Tax Due	
12. Total Number of Rooms Available	
13. Total Number of Rooms Sold	

I hereby certify that this return has been examined by me and that the information herein is true, correct, and complete to the best of my knowledge and belief.

Signature

Title

Date

Establishment Name

Email

Phone

The Chester County Hotel Room Rental Tax is imposed at the rate of 5% of the consideration received by each operator of a facility within Chester County from each transaction of renting a room or rooms.

This 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 25th of each month in which the tax is levied. If there is no tax due for a given period, file return indicating “no tax due” on the tax due line (Line 9).

Make check payable to: Chester County Treasurer

Remit to: County of Chester, Office of the Treasurer
 313 West Market St., Ste. 3202
 PO Box 2748
 West Chester, PA 19380-0991

Chester County Hotel Room Rental Tax Report Instructions

LINE 1	NOTE: Include Revenue collected/reported/remitted by Booking Agents as well as Revenue not derived from Booking Agents. This is revenue from rooms with bed(s) only. Do not include meeting rooms, banquet rooms and the like. Enter the total of all billable room charges after adjustments. Include charges for No-Shows, rollaway beds and cribs, partial use, day use, early departure penalty, late arrival penalty and pay fees.
LINE 2	Total of Revenue collected/reported/remitted by Booking Agents for your establishment if County Hotel Tax has been remitted by the Booking Agents for this Revenue.
LINE 3	Subtract Line 2 from Line 1. This is the Revenue derived from Sales not related to Booking Agents who collect/report/remit County Hotel Tax.
LINE 4	This is the total amount of Revenue from Line 3 which is legal and authorized exemptions for Schedule A. Refer to the Ordinance or call the Treasurer's Office for assistance (610-344-6370). A copy of Schedule A must accompany this form.
LINE 5	Subtract Line 4 from Line 3. This is the amount which is taxable after all exemptions and allowances for meals have been subtracted from Line 3.
LINE 6	Allowance Exemption for Meals. This applies to those establishments who provide a meal included in the room rate. Multiply the amount of Line 5 by the rate which applies to your establishment. This is your meal exemption. Refer to the following list of applicable deduction rates for meal allowances: Breakfast only – 7%, Lunch or Dinner – 15%, Breakfast & Lunch – 25%, Breakfast & Dinner – 25%, Lunch & Dinner – 25%, Breakfast, Lunch & Dinner – 35%.
LINE 7	Subtract Line 6 from Line 5. This is the amount which is taxable after all exemptions and allowances for meals have been subtracted from billable room charges.
LINE 8	This is your tax obligation. Multiply the amount on Line 7 by 0.05 or 5%.
LINE 9	If payment is late, you will be invoice by the Treasurer's Office. Include that amount here, if not paid separately.
LINE 10	This is any amount due to the Hotel for overpayment as notified by the Treasurer's Office.
LINE 11	Add Line 8 to Line 9. Subtract Line 10 and enter the amount here. This is your final tax obligation. Please pay this amount.
LINE 12	This is the number of hotel rooms in the facility multiplied by the number of calendar days in the month.
LINE 13	This is the actual number of rooms sold during the calendar month being reported.