

INSTRUCTIONS TO TAXPAYERS-FORM 722 VI

1. A guest of a hotel includes an individual who has registered in a hotel as well as one who rents or leases an apartment, condominium, or residence for a day, week, or month; provided that the rental or lease is for less than 90 days. Guests pay a hotel room tax of 8% of their gross room rate, which means that the total sum charged to a guest for the use of one or more rooms plus any additional charges, such as energy surcharge or maintenance fee, but excluding charges for food, beverages, and gratuities. The hotel room tax is shown as a separate item on the guest's bill. It is collected by the "hotel" and remitted to the Bureau by the 30th day of the following month on Form 722 V. I.
2. Complete in accordance with the instructions on the face of the form.
3. If you are not liable for hotel room taxes for the period shown, enter "NONE" in the space provided for the TOTAL AMOUNT DUE and file the return.
4. This return must be filed and any tax due must be paid within 30 days following the last day of the month concerned.