



## INSTRUCTIONS

The Georgia Municipal Association (GMA) through our firm is administering the ***City of Calhoun's Hotel-Motel Taxes***. That includes registration, return and remittance, among other services. The City will not accept such directly, nor address any enquiries from you respecting such.

Registration is to be accomplished, and returns / remittances may be made only online at:

**<http://www.trpgroup.us>**

Your lodging establishment's unique 13-digit Account Number and preliminary password **will be included in an e-mail sent after registration, along with step-by-step instructions.**

Help with the online system is available to you tollfree at:

**(877) 729 - 2001**

**Please do not call any other number for help with the online system.**

Questions concerning the Hotel-Motel Tax in general and issuance of a Tax Clearance Certificate should, however, be directed to Bryan Whitford at:

**(888) 659 - 3760**

And, in the future should you be specifically requested to respond to another number, please then do so and only for the purpose involved with that request.

Please insure that these instructions and other information provided are immediately made available to the person who will actually make the monthly return / remittance, whether that person is at the hotel, corporate office or is an outside accountant.

## STEP-BY-STEP INSTRUCTIONS\*

1. Go to <http://www.trpgroup.us>. Click-on the Taxpayer button at the top right.
2. Enter your Account Number with hyphens exactly as shown. Enter your preliminary password exactly as shown. If you encounter trouble with deciphering the symbols, letters and/or numbers of the password, you can send an e-mail to [support@trpgroup.us](mailto:support@trpgroup.us), with your account number and jurisdiction identified, and the password will be returned to you via e-mail to enable you to copy and paste it into your web-browser.
3. Once you have gained entry into the system, you will be asked to choose a security question and provide an answer.
4. You should then change your password to something easily recognizable by you. Click-on the Change Password button at the top right to do that.
5. You will then be asked to register your hotel. This must be completed before you can file and remit. It only needs to be done this first time, but should be kept updated, as necessary. To register will require approximately fifteen minutes. We ask that you complete the registration by the 10<sup>th</sup>.\*\* You need not file and remit then, but may return later on or before the 20<sup>th</sup> to do that, if you wish.
6. Once you have the registration completed, you are ready to file and remit. That will take only a couple of minutes each month.
7. In filing, you will first be asked to enter the physical number of available rooms at the hotel and the occupancy rate for the reporting period. The physical number of rooms should not change from month-to-month unless occasioned by renovation, etc. If you don't have access to the precise occupancy rate, make a reasonable estimate.
8. You will then be asked to enter amounts for the Gross Rent, the non-taxable rent earned from the Term Exclusion (stays in excess of thirty continuous days often referred to as "Permanent Resident" rent), and the amount of Personal Status Exempt rent – that is, all other rent earned deemed to have been non-taxable.
9. The system will then complete your filing and compute the amount to be remitted. You can then provide your payment information and remit, or return to the system later to do so. After making the current remittance, if for some reason you expect to be unable to do so timely for the coming month, you may then file and remit that through estimating rents not less than entered for the current month, and reconcile when filing in the next month removed. There is no cost to you involved in remitting from a bank account – that is, by ACH. However, if you elect to pay by credit or debit card, you will be charged the fees of the processor(s) involved (indicated as Site Fee). However, that should approximate the three percent you may retain for filing timely. Please be sure that the payer information corresponds with the means of payment and that no special characters (/-) are entered – only alphanumeric.

\*If wanted, a collection of sample screenshots can be downloaded from:

<http://www.taxrevenue.us/screenshots.pdf>

\*\* A worksheet to help you prepare to register is enclosed.

**Worksheet for Preparing to Register**

**LODGING PROPERTY INFORMATION**

NAME AND PHYSICAL ADDRESS	*MAILING ADDRESS/CONTACT
Property Name: _____ _____	Address _____ Address2 _____
*Legal Name: _____ _____	City _____ State _____ 9-digit Zip _____ - _____
Street Address: _____ Street Address2: _____	Name of person to contact regarding day to day business operations: _____ _____ Phone _____ Ext: _____
City _____ State _____ Zip _____ - _____ Phone: _____ Ext: _____ Fax: _____	Fax _____ Cell _____ Email: _____ Preferred Method of Contact _____
*if different from property name	*if different from property physical address

PROPERTY DATA	RATES	
Property Type: Hotel <input type="checkbox"/> Motel <input type="checkbox"/> Resort <input type="checkbox"/> B&B <input type="checkbox"/> Other <input type="checkbox"/>	Single	Double
Year Property Constructed: _____ Year Last Renovated: _____	Daily Rates:	
Check if Under Lease: <input type="checkbox"/> Number of Rentable Rooms: _____	Weekly Rates:	
Number of Rooms with: 1 Bed _____ 2+ Beds: _____	Monthly Rates:	
	Other Rates:	

List other names of property over the past five years: (Use bottom or back of form if more space is required)

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**PROPERTY OWNER INFORMATION**

PROPERTY OWNER	*ADDRESS/PHONE
Owner is a: Sole Owner <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> LLC <input type="checkbox"/> Other (explain): _____	Address _____ Address2 _____
Owner Legal Name: _____ _____	City _____ State _____ 9-digit Zip _____ - _____
If previously owned, year property purchased: _____	Phone _____ Ext _____ Fax _____
Previous Owner: _____	Cell _____ Email Address: _____
<b>Federal Employer Tax I.D.</b> _____	*if not given previously
*Is Owner Also: Property Manager <input type="checkbox"/> Bookkeeper <input type="checkbox"/> Tax Preparer <input type="checkbox"/> *check all that apply	

List general partners, principal members/officers, or managing directors:: (Use bottom or back of form if more space is required)

Name	Title	Home Address	Phones/Faxes	Email

Does Owner Own Other Properties in this Jurisdiction? Y \_\_\_\_\_ N \_\_\_\_\_  
If yes, list below by name: (Use bottom or back of form if more space is required)

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## GEORGIA TAX INFORMATION FOR LODGING PROVIDERS

This is intended as a guideline for determining sleeping room rent exempt from the local Hotel-Motel Tax and the Sales & Use Tax.

The only rent exempt from the **Hotel-Motel Tax** is that for lodging:

\* When provided without charge in money or otherwise.

\* When paid by any means,

For stays of more than thirty (30) consecutive days; that is, for thirty-one (31) continuous days or longer. The tax must be paid for days one (1) through thirty (30).

For stays of any duration by officials and employees of the State of Georgia and its instrumentalities, and Georgia local governments and their instrumentalities, when traveling on public business and providing documentation thereof issued by the unit of government. Payment by Georgia State and local government credit or debit card is acceptable in lieu of documentation.

For stays of any duration by persons who certify that they are staying in such accommodations as a result of their residence having been destroyed by fire or other casualty.

For stays of any duration by foreign nationals, who are members of their legation in this country, and provide documentation thereof issued by the United States Department of State.

\* For stays of any duration, when paid exclusively by check, or other negotiable instrument drawn on the account of the:

United States or any of its instrumentalities. The American Red Cross, regional home loan banks and federal credit unions are instrumentalities of the United States.

State of Georgia and any of its instrumentalities. Member institutions of the University System of Georgia are instrumentalities of the State.

Georgia local governments and their instrumentalities.

With uncommon addendum, rent exempt from the **Sales and Use Tax** is that for lodging:

\* **When paid by any means,**

For stays of more than eighty-nine (89) consecutive days; that is, for ninety (90) continuous days or longer.

For stays of any duration by foreign nationals, who are members of their legation in this country, and provide documentation thereof issued by the United States Department of State.

\* **For stays of any duration, when paid exclusively by check or other negotiable instrument drawn on the account of the:**

United States or any of its instrumentalities. The American Red Cross and federal credit unions are instrumentalities of the United States.

State of Georgia and any of its instrumentalities. Member institutions of the University System of Georgia are instrumentalities of the State.

Georgia municipalities, counties and school districts.

City of Chattanooga, Tennessee and any other non-Georgia municipality delivering services in Georgia to residents of this state, when in furtherance of providing such services.

Georgia private elementary and secondary schools declared eligible to receive tax deductible contributions by the Georgia Commissioner of Revenue.

Parent teacher organizations at Georgia schools.

Incorporated athletic associations managed by Georgia public high schools and receiving public funds.

Georgia private colleges and universities whose academic credits are accepted as equivalent by the University System of Georgia.

Educational and cultural institutes located in Georgia that are an instrumentality of a foreign government and exempt under Section 501 (c) (3) of the IRS Code.

Hospital authorities created under Title 31 of the OCGA.

Georgia non-profit general and mental hospitals, and nursing homes exempt under Section 501 (c) (3) of the IRS Code and registered with the Georgia Commissioner of Revenue, when in furtherance of providing treatment services.

Georgia blood banks exempt under Section 501 (c) (3) of the IRS Code.

Georgia orphanages.

The GA Department of Revenue (GA DOR) does not consider that payment by credit card imprinted with the name of an exempt governmental entity provides exemption from the **Sales and Use Tax**, unless there exists sufficient documentation indicating that the terms of the credit bind the exempt governmental entity and not the bearer. [Its interpretation of the "Act", specifically *OCGA* Section 48-8-3(1){1951}; its Regulation No. 560-12-2-.41(1) {1975}; and its Letter Opinion to Paces Associates *In Re Terrace Garden Inn* dated May 11th, 1995]. Consequently, rent payments made by "government" credit cards presented by federal employees should be considered taxable for the **Hotel-Motel Tax** as well as the **Sales and Use Tax**, unless there is an exemption otherwise provided by statute for the guest or the credit card is on the account of the exempt governmental entity and not the bearer, as is the case with the federal "SmartPay" VISA and MasterCard credit cards containing a **0, 6, 7, 8 or 9 as the sixth digit**. These are presented occasionally by federal employees. **WARNING:** Most such cards have a 1, 2, 3 or 4 as the sixth digit, identifying them as an Individual Bill Account. These are not exempt.

Request Receipt Date:

City of :

### REQUEST FOR ISSUANCE OF TAX CLEARANCE CERTIFICATE

Internal Tracking Number:

**(Requestor must complete)**

1. Property Name and Account Number		
2. Present Property Owner(s) Name(s)		
3. Property Address (No. and Street, City, ZIP)		
4. Prospective Purchaser(s) Name(s)		
5. Address of Purchaser(s) (No. and Street, City, ZIP)		
6. Purchaser(s) Area Code and Phone No.		
7. If Present Owner, Are You Continuing Business Activity After Clearance?    Yes    No		
8. I declare under penalty of perjury that I am the present or prospective owner of the property on which tax clearance is requested, and that the above information is true.	Signature	Date
	Print Name	

**(GMA/Government Section)**

<b>Request for Clearance Certificate has been denied due to:</b>	
<input type="checkbox"/> Current owner(s) records are insufficient for audit <input type="checkbox"/> The subject property has an amount due and owing for Hotel-Motel Tax of \$ _____ <input type="checkbox"/> Records from _____ to _____ must be made available for an audit	
<b>Request for Clearance Certificate has been approved:</b>	
<input type="checkbox"/> Records show the subject property to have no current Hotel-Motel Tax liability due and owing	
<b>Certificate has been granted for tax due and payable through:</b>	
<b>GMA/Government Authorized Signature</b>	<b>Date</b>