

**HTX/
HTXB****CERTIFICATE OF REGISTRATION**
PERTAINING TO HOTEL ROOM OCCUPANCY TAX
FOR HOTEL AND SMALL FACILITY OPERATORS AND ROOM REMARKETERS

Pursuant to Title 11, Chapter 25 of the Administrative Code of the City of New York, every hotel operator and room remarketer is required to file a Certificate of Registration with the Department of Finance within three days after commencing business. A completely filled out Certificate of Registration is required by Finance to issue a Certificate of Authority. A separate Certificate of Registration is required for each location.

Instructions: Use this form if you are a hotel or small facility operator or room remarketer. See General Information for further details.

Mail to: NYC Department of Finance, Hotel Tax Registration Section, 59 Maiden Lane, 19th Floor, New York, NY 10038.

SECTION I - HOTEL/SMALL FACILITY INFORMATION

1. Hotel/Small Facility Name: _____
PRINT LEGAL NAME
2. Hotel/Small Facility Name (d/b/a): _____
"DOING BUSINESS AS" IF DIFFERENT FROM ITEM 1
3. Hotel/Small Facility Address: _____
NUMBER AND STREET
4. City: _____ State: _____ Zip: _____ 5. Date Business Began: ____/____/____
6. Federal Identification Number of Hotel/Small Facility: EIN/SSN: _____
7. Business Entity for Hotel/Small Facility: ☐ COR-Business Corporation ☐ GCT-General Corporation ☐ UBT-Partnership ☐ Individual ☐ Estate/Trust
(Check one)
8. Filing Frequency ☐ Calendar ☐ Fiscal
(Check one)
9. Type of Hotel/Small Facility: ☐ Hotel ☐ Apartment Hotel ☐ Motel ☐ Club ☐ Boarding House ☐ Apartment
(Check one) ☐ Bed & Breakfast ☐ Small Operator ☐ Room Remarketer ☐ Other. Attach explanation
10. No. of Rentable Rooms or Apartments: _____

SECTION II - OWNER/OPERATOR AND ROOM REMARKETER INFORMATION

1. Name of Hotel/Small Facility Operator/Owner/Room Remarketer: _____
2. Address: _____
NUMBER AND STREET
3. City: _____ State: _____ Zip: _____
4. Federal Identification Number of Hotel/Small Facility Operator/Owner/Room Remarketer: EIN/SSN: _____
5. Business Entity of Small Facility Operator/Owner/Room Remarketer (check one): ☐ Corporation ☐ Partnership or LLC ☐ Individual ☐ Estate/Trust
6. If you checked "Corporation", "Partnership or LLC" or "Estate/Trust", list below the name, address & EIN or SSN for each officer, general partner or managing member, respectively. Attach a separate sheet if necessary.
- | | |
|---|---|
| a. Name: _____
<small>PRINT FIRST AND LAST NAME</small>
Address: _____
<small>NUMBER AND STREET</small>
City: _____ State: _____ Zip: _____
EIN/SSN: _____ | b. Name: _____
<small>PRINT FIRST AND LAST NAME</small>
Address: _____
<small>NUMBER AND STREET</small>
City: _____ State: _____ Zip: _____
EIN/SSN: _____ |
| c. Name: _____
<small>PRINT FIRST AND LAST NAME</small>
Address: _____
<small>NUMBER AND STREET</small>
City: _____ State: _____ Zip: _____
EIN/SSN: _____ | d. Name: _____
<small>PRINT FIRST AND LAST NAME</small>
Address: _____
<small>NUMBER AND STREET</small>
City: _____ State: _____ Zip: _____
EIN/SSN: _____ |
7. Name of Contact Person: _____ **Telephone Number:** (____) _____
PRINT FIRST AND LAST NAME

CERTIFICATION

I certify that the information on this application is, to the best of my knowledge, true, correct, and complete.

Signature: _____ Title: _____ Date: _____

GENERAL INFORMATION FOR CERTIFICATE OF REGISTRATION

PERTAINING TO HOTEL ROOM OCCUPANCY TAX FOR HOTEL AND SMALL FACILITY OPERATORS AND ROOM REMARKETERS

Highlights of Law Changes

- Local Law 43 of 2009 amended the New York City Hotel Room Occupancy Tax ("HROT"), effective September 1, 2009, to require "Room Remarketers" to collect the HROT on the rent received from the occupant of the room determined based on the rent that the Hotel Remarketer receives from the occupant. In such a transaction, the Room Remarketer shall collect the HROT and then remit to the operator that portion of the tax that is determined based on the net rent, and the operator shall pay that portion of the tax to the Department of Finance. The Room Remarketer is responsible for remitting the portion of the tax that is determined based upon the additional rent, i.e., the difference between the rent collected and the net rent, to the Department of Finance.
- For purposes of the above law, a Room Remarketer is defined as "any person, excluding the operator, having any right, access, ability or authority, through an internet transaction or any other means whatsoever, to offer, reserve, book arrange for, remarket, distribute, broker, resell, or facilitate the transfer of rooms the occupancy of which is subject to tax" under the HROT.
- "Net rent" is defined under the law as the rent received by an operator from a Room Remarketer.
- "Additional rent" is defined under the law as the excess of the rent received from an occupant by a room remarketer over the net rent.
- Section 11-2514 of the Administrative Code has been amended by the local law to require Room Remarketers to register with the Department of Finance within three days of the effective date of Local Law 43 of 2009 if they are doing business on the effective date or within three days of commencing business.
- For further information, see Local Law 43 of 2009

OPERATOR

An operator is any individual, partnership, society, association, joint stock company, corporation, estate, receiver, trustee, assignee, referee, or any other person acting in a fiduciary or representative capacity, whether appointed by a court or otherwise, and any combination of individuals operating a hotel in the City of New York, including but not limited to the owner or proprietor of such premises, lessee, sub lessee, mortgagee in possession, licensee, or any other person operating the hotel.

An operator of a small facility is any individual who owns a bed & breakfast, furnished apartment or other furnished living unit that includes a dwelling place ordinarily occupied by a person as his or her own dwelling and is intended for single-family occupancy that is regularly used and offered for the lodging of guests for consideration regardless of whether services such as meals, telephone or linen services are provided.

REGISTRATION

Every operator of a hotel or small facility or room remarketer must file a certificate of registration with the Department of Finance on the form prescribed by that agency for the purpose of obtaining a certificate of authority empowering the operator to collect the tax. In the case of operators and room remarketers commencing business or opening new hotels, a certificate of registration must be filed within three days after the commencement or opening. Every operator who operates more than one hotel or small facility is required to obtain a certificate of authority for each establishment. The certificate of authority must be prominently displayed by the operator in a manner that it may be seen and come to the notice of all occupants and persons seeking occupancy. A Room Remarketer marketing

rooms on the internet must post the certificate of authority on its website.

WHO MAY USE THIS FORM?

This registration form may be used by owners or operators of the following facilities used or offered for the lodging of guests.

- Facilities of 10 or more furnished apartments or other furnished living units or hotels having 10 or more rooms.
- Facilities having fewer than 10 rooms or 10 furnished apartments or furnished living units.

A "room" includes any portion of a hotel or small facility, other than a bathroom or lavatory, whether used for dwelling, commercial or any other purposes, except: (1) A place of assembly as defined in the NYC Administrative Code (See, Title 19 Rules of the City of New York §12-01); (2) A store, stand or counter accessible directly from public thoroughfares or street or mezzanine lobbies; (3) A lobby, public dining room or other public room used for a private purpose. A "room" also includes a kitchenette.

Enter all identifying information: If the taxpayer is an individual, enter the taxpayer name: last name, first name, and middle initial.

Room Remarketers: Use this form but complete only Section II and the Certification.

WHERE TO FILE

NYC Department of Finance
Hotel Tax Registration Section
59 Maiden Lane, 19th Floor
New York, NY 10038

PRIVACY ACT NOTIFICATION: The Federal Privacy Act of 1974, as amended, requires agencies requesting Social Security Numbers to inform individuals from whom they seek this information as to whether compliance with the request is voluntary or mandatory, why the request is being made and how the information will be used. The disclosure of Social Security Numbers for taxpayers is mandatory and is required by section 11-102.1 of the Administrative Code of the City of New York. Such numbers disclosed on any report or return are requested for tax administration purposes and will be used in the processing of tax returns and to establish and maintain a uniform system for identifying taxpayers who are or may be subject to taxes administered by the Department of Finance, as may be required by law, or when the taxpayer gives written authorization to the Department for another person, agency or entity to have access (limited or otherwise) to the information contained in his or her return.