



Instructions for Completing the Town of Little Elm, Texas Hotel Occupancy Tax Report

General Information

Who must file:

You must file this report if you are a sole owner, partnership, corporation, or other organization that owns, operates, manages, or controls any hotel or motel, operates a short-term rental residence for a period of less than 30 days in the Town of Little Elm. Complete and detailed records must be kept of all receipts reported and exemptions or reimbursements claimed so that a Town representative can verify the reports. Failure to file this report and pay applicable tax may result in a 5% penalty fee, and beginning on the 61st day after the due date, delinquent taxes shall draw interest at a rate of ten percent per annum.

When to file:

The reporting period is for each quarterly period with the first quarter beginning on October 1 and ending December 31. Reports are considered timely if they are postmarked or hand delivered before the 60th day following the end of the quarter. For example, end of the 1st quarter report (October-December) must be either postmarked or hand delivered no later than the end of February. The report must be filed for every period even if you have no amount subject to tax or no tax due. Enter "0" if no receipts were collected for this reporting period.

If the due date falls on a Saturday, Sunday, or Town holiday, the next business day will be the due date.

For assistance:

The Hotel Occupancy Tax Report Form and Instructions can be found here. You will find the report, instructions, the Town's ordinance on hotel occupancy taxes, and the State of Texas Tax Code on Local Taxation by clicking on Departments, Finance, and then Hotel Occupancy Taxes. For all other questions, please email finance@littleelm.org for assistance. You may also call 214-975-0404 or 214-975-0415 for further assistance.

General instructions:

Please type the information on the report and print it before mailing to the Town along with supporting documentation on exemptions and remittance. Complete all applicable items of the report. You must sign and date the report before mailing to the Town. If your bank sends your check directly to the Town, you may email your tax report and supporting documentation to Finance@littleelm.org Otherwise, make check payable to Town of Little Elm and mail tax report form, supporting documentation on motions, and check to:

**Town of Little Elm
Attention: Hotel Occupancy Tax
100 W. Eldorado Pkwy
Little Elm, TX 75068**

Specific instructions:

- Line(A)- Enter the total amount of room receipts for the quarter for the location shown. Enter "0" if no taxable receipts were collected.
- Line(B)- The Hotel Occupancy Rate is 7%.
Amount of Tax Collected Multiply Line(A) by 7%.
- Line(C)- Total Tax Remitted
- Line(D)- Enter the number of room days rent for the quarter.
- Line(E)- Enter the total number of rooms available for the quarter.
- Line(F)- Enter the number of days in the quarter of the reporting period.
- Line(G)- Divide Line(G) by the product of Line(H) and Line(I). Report the percentage using two decimal places. (example: 92.55%)
- Line(H)-