HOW TO COMPLETE AND SUBMIT A LODGING TAX RETURN

TO THE MONTGOMERY COUNTY CONVENTION

FACILITIES AUTHORITY

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Revised or hand-written forms are not accepted.

1. Go to https://montgomerycountycfa.org/ .
2. Click Hotel Tax Administration tab.
3. Click the Submit and Pay Electronically button – even if you are paying by check.
4. Complete all fields:
   a. CFA Account Number is a 3-digit number that follows "CFA-" and can be obtained by emailing info@montgomerycountycfa.org or calling 937-535-5309.
   b. Period Dates: Use the calendar icon to select the date range. The date range should be the month that the lodging tax was collected.
   c. Hotel/Motel Name: Enter the name of the hotel, not the name of the corporation/owner/LLC, etc.
   d. Street: Enter the number and street name of the hotel.
   e. City: Enter the city the hotel is located in.
   f. Zip: Enter the zip code of the hotel.
   g. Gross Rents: All revenues derived from the sale or rental of guest rooms (both transient and permanent) of the hotel.
   h. Certificate Exemptions: A Certificate Exemption form, or a spreadsheet containing the same information, is required for all lodging tax exemptions. Refer to the FAQs for allowable exemptions. If no certificate is furnished or obtained within the period for filing the return for the period in which such transaction is reportable, it shall be presumed that the tax applies.
   i. Subtract Total Exempt Rents from Gross Rents. (This will calculate automatically.)
   j. Enter the amount of 3% of Line 3. (This will calculate automatically.)
   k. Enter the amount of tax collected by the hotel.
   l. Enter the Total tax Due (larger of lines 4 or 5).
   m. Complete the Monthly Occupancy Report section, which is optional.

n. Complete the signature, printed name, and title of the preparer of the form. Enter the date filed. Enter the email and phone number of the preparer.

STOP Are you submitting manually with a check or paying by ACH? See two options below.

STOP Are you claiming lodging tax exemptions? See instructions below.

If paying manually with a check, follow these steps:
1. Do not click the Pay & Submit button.
2. Click the Save icon or Printer icon and print a copy of the form.
3. Make checks payable to "MCCFA" or "Montgomery County Convention Facilities Authority."
4. Mail the form and check to MCCFA, 22 E. Fifth St., Dayton, OH 45402.

If paying using the free ACH system, follow these steps:
1. Click the Pay & Submit button.
2. Complete the Create Your Signature if requested.
3. Click Apply Signature.
4. Click Finalize & Submit.
5. Click Pay Now.
6. Complete ACH Payment form (the MCCFA does not accept credit cards):
    a. First Name
    b. Last Name
    c. Routing # of bank account
    d. Account # of bank account
    e. Select Account type
7. Click Authorize Payment.

CLAIMING LODGING TAX EXEMPTIONS?

Lodging tax exemption documentation is due with each month's lodging tax return when exemptions are claimed.

What are the allowable exemptions?
There are three allowable exemptions:

- **Rooms used by federal government employees that are billed directly to the federal government.**
  - Direct billing using an invoice to the federal government is accepted.
  - If using a credit card, the credit card must be issued by the federal government and not a personal credit card where the guest would seek reimbursement from the federal government for their travel expenses.
    - The sixth digit of the credit card must be a 6, 7, 8, 9 or 0.
    - The record of the lodging tax exemption must be auditable (i.e., provide proof of the qualifying sixth digit).
- **Rooms occupied for 30 consecutive days or more.**
- **Rooms used solely for the purpose of a meeting, event, or seminar.**

No other reasons for exemption from the lodging tax will be accepted. **A sales tax exemption does not qualify for a lodging tax exemption.** The hotel is required to pay the 3% lodging tax on unqualified exemptions even if it did not collect the tax from the guest.

How do I file the tax-exempt documentation?
There are two acceptable formats:
1. You may file the electronic certificate found at https://montgomerycountycfa.seamlessdocs.com/f/LodgingTaxExemptionCertificate . A certificate must be filed for each guest.
…OR…
2. You may download, complete, and submit the Tax Exemption Spreadsheet Template found at https://montgomerycountycfa.org/hotel-tax-administration/. All columns must be completed. Email the complete spreadsheet to info@montgomerycountycfa.org.

Questions? Email info@montgomerycountycfa.org or call 937-535-5309.

https://montgomerycountycfa.org/hotel-tax-administration/