

Spencer County Innkeeper's Tax Instructions for Completing Innkeepers Tax Return

Please Read –

- The taxpayer must file a form even when no tax is due unless the account has been closed.
- The correct reporting month should be noted on each submitted form.

Total Receipts from Rental of Accommodations - Enter the total receipts from rental of accommodations for the month. Do not include sales tax or innkeeper's tax on this line.

Total Exempt Rentals - Enter the total exempt accommodation rentals - Complimentary rooms or rooms rented for 30 consecutive days or longer to the same customer, or vacation rentals booked through VRBO or Airbnb. This figure cannot be greater than the amount on line A.

Net Taxable Receipts - Subtract Line B from Line A. This figure must never be greater than Line A.

Net County Innkeepers Tax Due - Multiply Line C by the county innkeeper's tax listed on your form (.05). If there is an entry on this line, then there must be entries on Lines A and C.

Collection Allowance - This line does not apply to Spencer County.

Net Tax Due - This number should be the same as line D.

Late Penalty and Interest for Delinquent Taxes - A payment postmarked after the 20th day of the month following the reporting period is considered delinquent. For example, taxes collected in February must be postmarked by March 20. Delinquent forms are subject to a 10% penalty plus 1% interest. Multiply Line D by 11% to find the amount due on delinquent payments.

An additional 1% interest will be charged for each additional month the payment is late. Multiply Line D by 1% for each additional month delinquent. Interest is not computed on the penalty. Add any penalty and interest due. Enter the total of both in Line G.

Adjustments for Overpayment or Underpayment - The Adjustments Line H is for any overpayment or underpayment of taxes. An explanation must be attached to the form when using this line. If the Auditor's Office or the Spencer County Visitors Bureau discovers an error of overpayment or underpayment of taxes, you will receive a notification by email. This notice can serve as the explanation required on Line H to correct an over/under payment. If Line H has a negative entry, use a negative sign. An explanation must be attached, or the adjustment will be disallowed.

**Spencer County Innkeeper's Tax Instructions
for Completing Innkeepers Tax Return**

Amount Due - Add Lines F and G plus or minus H. Include this amount with three (3) copies of your form. Retain a copy for your own records. **DO NOT SEND CASH.**

Make check payable to the Spencer County Treasurer. Mail or deliver three (3) copies, with payment to:

Spencer County Treasurer's Office
200 Main Street, Room 6
Rockport, Indiana, 47635

Mailed forms and payments must be postmarked on or before the 20th day of the month following the reporting period. The U.S. Postal Service postmark date will determine if a return is timely. Please be aware of your local postal service's hours of mail pickup. A form filed after the due date is subject to a 10% penalty. An additional 1% interest will be added to base amount of taxes due for each additional month the tax is delinquent.

For questions and/or additional information please contact:

Spencer County Visitors Bureau

Email: info@SantaClausInd.org

Phone: (812) 937-4199

Mail: P.O. Box 202, 25 West Christmas Blvd., Santa Claus, IN 47579