

Excise Lodging Tax Instructions

For use by Hotels, Motels, and Short-Term Rental Vendors



Step 1 - Complete Form H-2 (New Account Questionnaire) and mail to:

Mailing address: ATTN: Excise Tax
 Columbus Income Tax Division
 PO Box 183190
 Columbus, OH 43218-3190

Step 2 - Complete Form IT-47 (New Account Setup). This form can be submitted:

- A) Online by visiting www.columbustax.net and clicking “New Account Creation”, or
- B) By mailing a copy to: Columbus Income Tax Division
 PO Box 183190
 Columbus, OH 43218-3190

Step 3 - File monthly excise tax returns using the forms below:

- A) Form H-1 (Hotel/Motel Monthly Return of Hotel Tax)
 - To be used by Hotel/Motel owners.
 - Deadline: on or before the 20th day of each month for the preceding month.
- B) Form R-1 (Short-Term Rental Monthly Lodging Excise Tax)
 - To be used by Short-Term Rental owners.
 - Deadline: on or before the 20th day of each month for the preceding month.
- C) Or, file online using [Payment Portal](#)
 - Can be used by both Hotel/Motel owners and Short-Term Rental owners.
 - Users must have an active Excise Tax account (i.e. must have completed form H-2).
 - Deadline: on or before the 20th day of each month for the preceding month.