

# Instructions for Form R-1

## Short-Term Rental Monthly Lodging Excise Tax

Effective March 1, 2019, the City of Columbus levies a 5.1% lodging excise tax on lodging provided to short-term rental guests. The short-term rental guest is financially responsible for the full and exact amount of the tax on each taxable lodging transaction. However, it is the responsibility of the short-term rental host or host platform to collect and remit the tax monthly using Form R-1.

A short-term rental host must submit a separate Form R-1 for each short-term rental property they own.

### Creating tax accounts

Prior to filing Form R-1, short-term rental hosts must create tax accounts by completing the following forms:

- IT-47 (Application for New City Tax Account)
- H-2 (Excise Tax New Account Questionnaire).

Both forms are available under "Hotel-Motel and STR Excise Tax" at [www.columbus-tax.net](http://www.columbus-tax.net). Form IT-47 can be filed online by visiting this website and clicking "New Account Creation".

Alternatively, a short-term rental host may call the Columbus Income Tax Division at 614-724-0440 to set up their tax accounts.

### Form R-1 Can be Filed Online

Online filing is now available for lodging excise tax vendors through [Payment Portal](#). Hosts must create accounts as detailed below. A User Guide is available on our website to help hosts create their Payment Portal account and file the form.

### Completing Form R-1

1. Enter total receipts for all lodging transactions paid by short-term rental guests during the month of the return, including service fees, cleaning fees, extra guest fees, etc.
2. Enter the amount within line 1 that is exempt from the tax due to lodging being provided continuously to the same guest for over 30 days.

3. Enter the amount within line 1 that is exempt because:
  - a. Lodging was provided to a government employee that is billed to and paid directly by the government entity (must send form H-3GOV to Income Tax Division)
  - b. Lodging was arranged by a charitable organization for transient indigent individuals (contact Division for exemption certificate)
4. Add lines 2 and 3.
5. Subtract line 4 from line 1.
6. Multiply line 5 by 5.1%.
7. Enter any amounts overpaid in a previous month as a negative number. Enter any amounts underpaid in a previous month as a positive number.
8. Returns are due on the 20<sup>th</sup> of each month. If filing after the return's due date, enter 10% the sum of lines 6 and 7.
9. For each day the return is late, add 1% of the total penalty in line 8.
10. Add lines 6, 7, 8, and 9 to calculate total tax due.

### Finishing the Return

Vendor Number: this number is provided by the Columbus Income Tax Division when the Excise Tax account is created.

Business/Owner Name: please enter the name associated with the account.

Rental Location Address: please indicate the address of the rental property.

Form R-1 is due on the 20<sup>th</sup> of each month for lodging provided during the month preceding.

### When and Where to File

Returns are due on the 20<sup>th</sup> of each month for lodging provided in the preceding month. Returns must be filed every month, even if no lodging was provided.

Please mail paper returns to:

ATTN: EXCISE TAX  
Columbus Income Tax Division  
PO Box 183190 Columbus, OH 43218-3190