

CITY OF WHITEFISH
Resort Tax Transmittal Form
(City Code Title 3, Chapter 3)

Reporting for month of: _____

Name of Business

Adjusted
Gross Taxable Sales:(Line A) _____

Address of Business

x 3% = Gross Tax : (Line B) _____

Less 5% Administration Fee
(Line B x 5%) : (Line C) _____

Delinquent Charge
(# Days Late x 0.000274
x Line B) : (Line D) _____

(NOTE: TRANSMITTAL FORM MUST
BE SUBMITTED EACH MONTH
EVEN IF NO TAXABLE SALES
ARE RECORDED.)

TOTAL DUE
(Line B - Line C + Line D) _____

Tax payments are due by the 20th of the month following the reporting period. Late payments are subject to a penalty of **10%** per year. Please make check payable to the "*City of Whitefish*" and mail or deliver to City Hall: 418 East 2nd Street (P.O. Box 158), along with white copy of this form. **Retain yellow copy for your records.**

CITY OF WHITEFISH
P.O. BOX 158
WHITEFISH, MT 59937

WHITEFISH RESORT TAX

Tax Transmittal Form

The Resort Tax Transmittal Form is the only document by which each business responsible for collecting the tax will be required to report and transmit the tax collections. The tax is to be transmitted to the City Clerk's office not later than the twentieth day of the month following collection. In the event the twentieth day falls on a weekend or holiday, the transmittal is to become effective the first subsequent working day.

The tax transmittal form is very simple to complete. The business operator indicates the collection month for which the tax is being reported and transmitted. Completing the form is as follows:

1. **Line A** of the form is to display the "*gross taxable sales*" for the month. Gross sales are considered on a "cash" basis and, thereby, may be "adjusted" to exclude charged sales until they are paid;
2. **Line B** will show the sum of Line A multiplied by three percent: the resort tax;
3. **Line C** represents five percent of Line B, that is, Line B multiplied by "*0.05*." This line represents the sum retained by the business to compensate for the effort to collect the tax;
4. **Line D** is retained for calculating a delinquent tax transmittal, that is, a transmittal which is being made later than the twentieth of the month following the reporting month. A figure will be included on this line **ONLY** in the event of a late transmittal. The "*0.000274*" by which the number of "*days late*" is to be multiplied, represents ten percent divided by 365 days in the year.
5. **Finally**, the "*total due*" is calculated by subtracting Line C from Line B, and adding Line D. This represents the total tax due for the month.

The only other requirement is to add the name and address of the business transmitting the tax. The business is to retain the second sheet for its records.