City of Carlsbad, NM
Lodgers' Tax Reporting Form - Instructions
City Ordinance No. 2020-12

1. Current Date: enter the date that you are preparing the Lodgers' Tax Reporting Form.

2. Report for the Month of, Year: enter the month and year that represents the amounts being reported.

3. Business Name: enter the name of the entity that provides lodging. This should be the same name that was used to register with the City.

4. NM CRS ID Number: enter the CRS ID number that the State of New Mexico assigned you when registering your business with the state.

5. Phone Number: enter the phone number where the City can contact you if there are any questions regarding the information provided on the report.

6. Gross Rent:
   (a) Enter the amount of total gross rent collected on stays that are 30 days or less.
   (b) Enter the amount of total gross rent collected on stays that are greater than 30 days.

7. Exempt Rent:
   a. Enter the amount of total exempt rent for stays that are 30 days or less. Exemptions are included in Sec. 48-81.
   b. Enter the amount of total exempt rent for stays that are greater than 30 days. Exemptions are included in Sec. 48-81.

8. Taxable Rent:
   a. Enter the amount for Gross Rent less Exempt Rent
      6a – 7a = Taxable Rent
   b. Enter the amount for Gross Rent less Exempt Rent
      6b – 7b = Taxable Rent

9. Lodgers Tax:
   a. Enter the amount for Taxable Rent multiplied by 5%
      8a X .05 = Lodgers' Tax
   b. Enter the amount for Taxable Rent multiplied by 5%
      8b X .05 = Lodgers' Tax

10. Total Tax Due: enter the amount for both Lodgers' Tax amounts added together. This is the amount of Lodgers' Tax that is due to the City, unless the report and payment are late.

9a + 9b = Total Tax Due

11. Penalty: if the report and payment are not received by the City on or before the 25th day of the month, then enter the amount of Total Tax Due multiplied by 10%. If the amount is less than $100, then enter $100.

10 X .10 = Penalty

12. Interest: enter the amount of Total Tax Due, multiplied by 1%, and multiplied by the number of months that the report and payment are late. For example if the report is 2 months late:

10   X   .01   X   2 = Interest.

13. Updated Total: enter the amount for Total Tax due, plus Penalty, plus Interest:

10 + 11 + 12 = Updated Total