

## Lodgers' Tax Reporting Examples

### Example 1: Work Related

John rented an RV space for 15 nights because John is coming to Carlsbad to work on a pipeline project. The rent for the 15 night stay is \$500 and John paid for the total rent upon arrival. This represents a *traditional* Lodgers' Tax transaction.

Category	Stays of 30 days or less	Stays greater than 30 days
Gross Rent	6a. \$500	6b. \$0
Exempt Rent	7a. \$0	7b. \$0
Taxable Rent	8a. \$500	8b. \$0
Lodgers Tax (5%)	9a. \$25	9b. \$0
	Total Tax Due	10. \$25

### Example 2: Work Related

Jane rented a room for 60 nights because Jane is coming to Carlsbad to work on a project for WIPP. The rent for the 60 night stay is \$2,000 and Jane paid for the total rent upon arrival. See Section 48-81 (2)

Category	Stays of 30 days or less	Stays greater than 30 days
Gross Rent	6a. \$1,000	6b. \$1,000
Exempt Rent	7a. \$0	7b. \$0
Taxable Rent	8a. \$1,000	8b. \$1,000
Lodgers Tax (5%)	9a. \$50	9b. \$50
	Total Tax Due	10. \$100

### Example 3: Vacation

Valerie rented a room for 10 days in a residence that is listed on Airbnb. Valerie will be visiting family and vacationing. The rent is \$500 and Valerie paid for the total rent upon arrival. This represents a *traditional* Lodgers' Tax transaction.

Category	Stays of 30 days or less	Stays greater than 30 days
Gross Rent	6a \$500	6b \$0
Exempt Rent	7a \$0	7b \$0
Taxable Rent	8a \$500	8b \$0
Lodgers Tax (5%)	9a \$25	9b \$0
	Total Tax Due	10 \$25

### Example 4: Vacation

Chris rented a hotel room for 45 days. Chris will be visiting family and vacationing. The rent is \$2,250 and Chris paid for the total rent upon arrival. See Section 48-81 (2).

Category	Stays of 30 days or less	Stays greater than 30 days
Gross Rent	6a \$1,500	6b \$750
Exempt Rent	7a \$1,500	7b \$750
Taxable Rent	8a \$0	8b \$0
Lodgers Tax (5%)	9a \$0	9b \$0
	Total Tax Due	10 \$0

**Example 5: Permanent Resident**

Holly wants to rent an apartment for 6 months. Holly just graduated from NMSU in Las Cruces, and therefore has a Driver’s License with a Las Cruces address. But, Holly tells you that she is starting as a teacher and Carlsbad is her hometown. Based on Holly’s statements, Holly would be considered a permanent resident. The rent is \$1,000 per month and Holly pays her rent on the 1<sup>st</sup> of each month. See Section 48-81 (2).

Rent for the first month:

<b>Category</b>	<b>Stays of 30 days or less</b>	<b>Stays greater than 30 days</b>
Gross Rent	6a \$1,000	6b \$0
Exempt Rent	7a \$1,000	7b \$0
Taxable Rent	8a \$0	8b \$0
Lodgers Tax (5%)	9a \$0	9b \$0
	Total Tax Due	10 \$0

Rent for the second and subsequent months:

<b>Category</b>	<b>Stays of 30 days or less</b>	<b>Stays greater than 30 days</b>
Gross Rent	6a \$0	6b \$1,000
Exempt Rent	7a \$0	7b \$1,000
Taxable Rent	8a \$0	8b \$0
Lodgers Tax (5%)	9a \$0	9b \$0
	Total Tax Due	10 \$0