

INSTRUCTIONS FOR ROOM OCCUPANCY CONSOLIDATED RETURN – FORM ROC

Line 1. Total rents. Enter the total consideration paid by or on behalf of an occupant, including payment for any service, cleaning or other charge, to an operator or an intermediary associated with occupancy, valued in money, whether received in money or otherwise, including all receipts, cash, credits and property or services of any kind or nature. Rent includes, but is not limited to, booking fees and other service charges paid to operators or intermediaries.

Line 2. Taxable rents. Enter the amount included in line 1 that is subject to the Room Occupancy Excise or other fees.

Line 3. State tax. This is the product of taxable rents in line 2 multiplied by the state tax rate of .057 (5.7%).

Line 4. Local tax. This is the product of taxable rents in line 2 multiplied by the local tax rate. Rentals in certain cities and towns may be subject to a local tax. Applicable rates can be found on DOR's website [here](#).

Line 5. Convention Center Fund. For rents in Boston, Worcester, Cambridge, Springfield, West Springfield, and Chicopee, this is the product of taxable rents in line 2 multiplied by the Convention Center Fund tax rate of .0275 (2.75%).

Line 6. Water Protection Fund. This is the product of taxable rents in line 2 multiplied by the Cape Cod and Islands Water Protection Fund tax rate of .0275 (2.75%). A listing of impacted cities and towns can be found on DOR's website [here](#).

Line 7. Community Impact Fee. This is the product of taxable rents in line 2 multiplied by the Community Impact Fee. Applicable communities and rates can be found on DOR's website [here](#).

Line 8. Tourism Fee. This is the product of taxable rents in line 2 multiplied by the Tourism Destination Marketing District assessment fee. Applicable communities and rates can be found on DOR's website [here](#).

Line 9. Total amount due. This is the sum of lines 3 through 8.

Line 10. Advance payment (from DOR records). This is the total of all payments made for the tax period before the date the return is filed. More information about advance payments can be found on DOR's website [here](#).

Line 11. Amount due after previous payments. This is the difference between the total amount due in line 9 and any advance payment in line 10.

Line 12. Advance payment penalty. Only for filers subject to the advance payment requirement: Enter the amount of applicable penalty for underpayment of your advance payment. The worksheet for calculation of the advance payment penalty can be found on DOR's website [here](#).

Line 13. Balance due with return. This is the sum of lines 11 and 12. This amount does not include any interest or other penalties that may be due.

Overpayment on Current Return

A negative amount in line 10 indicates an overpayment. DOR will refund any overpayments unless other taxes are owed.