



COUNTY OF ONONDAGA

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Common Errors Encountered

The most common issues encountered by hotels and auditors during the ROT audits are easily preventable with proper attention given to the following:

- Revenue from internal reports should match the ROT returns filed.
- Hotels should avoid backing into taxable revenue without the necessary documentation to prove gross, taxable and tax exempt revenues.
- Paperwork must support tax exempt revenue and include the proper form, fully completed, as well as the correct payment type. This documentation must be retained and available during the audit process.
- Front desk attendants should always check the form of payment by the guest and verify the name on the credit card and/or check for the payer organization matches the ST-119.1.
- Third party (e.g. Expedia) booking service/payer's guest Room Occupancy Tax should be collected by the hotel/motel/B&B as this revenue is taxable for the County.
- ROT returns should be completed with gross revenue noted.