INSTRUCTIONS FOR USE OF FORM H-3

CITY OF COLUMBUS, OHIO HOTEL/MOTEL EXCISE TAX EXEMPTION CERTIFICATE

Columbus Form H-3 should be used by UC employees staying at a hotel located within the City of Columbus, Ohio. Submitting this completed form to the hotel desk or management will permit them to remove the 4% occupancy tax charged by the City of Columbus.

The 4% Columbus occupancy tax is separate from, and in addition to, any State of Ohio sales tax or other taxes charged. This certificate applies only to the Columbus occupancy tax.

UC employees should also submit a copy of UC’s Ohio sales tax exemption certificate, which will permit the hotel to remove the 7.5% sales tax charged in Columbus.

All of these forms are available on the Sales Tax page of our Tax Compliance website (www.uc.edu/af/treasurer/tax/salestax).

Please note that all sales / hotel tax exemption certificates are valid ONLY if the payment is coming directly from university funds. UC Purchasing Cards are fully valid for this purpose. The tax exemption will not apply if the resident pays with personal funds (including personal credit cards) and later seeks reimbursement from UC.

THE UC EMPLOYEE OR THEIR DEPARTMENT IS RESPONSIBLE FOR COMPLETING PART A (OCCUPANT INFORMATION):

1. OCCUPANT’S NAME – Name of the UC employee.
2. STREET ADDRESS – Address of the UC employee’s main office.
3. TITLE – Job title of the UC employee.
4. DATE – Date the form is being completed.

The hotel staff should complete Part C (Hotel Information). For questions, you or the hotel staff are welcome to contact me at tax@uc.edu or by phone at (513) 556-5899.

Barry L. Holland
Director, Tax Compliance
## Hotel/Motel Excise Tax Exemption Certificate

### Part A

#### OCCUPANT INFORMATION

1. Occupant's Name  
2. Street Address

3. Title  
4. Date

5. Name of Business or Institution claiming exemption  
   UNIVERSITY OF CINCINNATI

6. Federal ID No.  
7. Telephone No.  
   31-6000989  513-556-5899

### Part B

#### AUTHORIZED SIGNATURE

Signature:  
Name (please print): BARRY L. HOLLAND  
Title: DIRECTOR, TAX COMPLIANCE

### Part C

#### HOTEL INFORMATION

1. Name of Hotel, Apartment Hotel or Lodging House:  
2. Hotel Address

3. Prepared by (Name of Hotel Employee)  
4. Arrival Date  
5. Departure Date  
6. Hotel Vendor License No.

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The person signing this form MUST check the applicable box to claim exemption from the hotel/motel excise tax, imposed by CHAPTER 371, COLUMBUS CITY CODES, 1959, and Tax Regulations of the Franklin County Convention Facilities Authority, Section 2(d). Questions should be directed (preferably in writing) to Hotel/Motel Excise Tax, Division of Income Tax, 50 West Gay Street, 4th Floor, Columbus, OH 43215-9037. Telephone (614) 645-7865.

- **STATE OF OHIO AND LOCAL GOVERNMENTS AND PUBLIC ELEMENTARY AND SECONDARY SCHOOLS**:  
  I certify that the hotel accommodation purchased is to be paid directly with funds from the entity noted on this form and will be used in the exercise of that entity’s essential functions. “Directly” does not include per diem, entity advances, or similar indirect payments. Caution: This exemption does not apply to government or educational entities of any other states.

- **CHARITABLE ORGANIZATION IS PAYING THE HOTEL FOR ACCOMMODATION OF A TRANSIENT INDIGENT INDIVIDUAL**:  
  I certify that the hotel accommodation was purchased with funds from the entity noted on this form for use by a transient indigent individual. “Transient indigent individual” is a person who is in need of an accommodation as a result of poverty or unfortunate circumstances. Caution: This exemption does not apply to a non-profit or religious organization when paying for the accommodation of its members.

- **GUEST HAS OCCUPIED A ROOM OR ROOMS FOR SLEEPING ACCOMMODATIONS FOR MORE THAN THIRTY (30) CONSECUTIVE DAYS FROM TO**:  
  I certify that I have occupied a hotel room for more than thirty (30) consecutive days. Caution: Corporations or other employers must have a written agreement with the hotel to reserve (block) and rent lodging for employees who use the rooms less than thirty consecutive days in length in order to claim this exemption.

- **UNITED STATES GOVERNMENTAL EXEMPTION**:  
  I certify that the hotel accommodation purchased is to be paid directly with funds from the entity noted on this form and will be used in the exercise of that entity’s essential functions. “Directly” does not include per diem, entity advances, or similar indirect payments. Rooms rented to federal government employees who are paying with cash, personal check or personal credit card are subject to tax. This is true even if the employees will be reimbursed by the federal government.

To be valid this certificate must be filled out completely, including a check mark in the proper box. Please sign, date and, if applicable, include your entity’s federal identification number.

**NOTE TO VENDOR** — Keep a copy of this certificate for your records since it must be available for audit review.

**NOTE TO TRANSIENT GUESTS** — Keep a COPY OF THIS CERTIFICATION FOR YOUR RECORDS. You are responsible to notify the vendor of cancellation, modification, or limitation of the exemption you have claimed.

_Do not send this certification to the Income Tax Division. Keep it with your records in case of audit._

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Revised 10/24/2007

The Columbus Income Tax Division administers hotel excise tax for Columbus and the Franklin County Convention Facilities Authority.