

## Motor Vehicle Rental/Ride Share – filing an Original Return

1. Log in to Rideshare account <https://idp-rev.ky.gov/>
2. Click “Create A Return”

Home PAGE HELP HOW DO I? INSTRUCTIONS

### Ride Share Tax Reporting

- + Create A Return**
- Temporary Ride Share Tax Report List
- Ride Share Reports

### My Account

- Change Password
- Payment Information
- Registration Information

3. Rental Ride Share Return:
  - a. Select Report Period
  - b. Enter Gross Receipts, see #7 for additional information
  - c. Enter UDI Tax (if applicable)
  - d. Enter Human Service Transportation Delivery (if applicable)
  - e. Enter Number of Rental or Ride Shares
  - f. Click “Save Ride Share Tax Report”

Temporary Ride Share Tax Report

Select the Ride Share Tax Report Period. The Return Type will be filled in for you automatically.

Report Period	Postmark	Return Type
- Please Select -		- Please Select -
Gross Receipts (Include any fees and charges necessary to complete the rental or ride share transaction)		\$0.00
U-Drive-It tax and/or local municipal license fees (Included in line 1)		\$0.00
Human Service Transportation Delivery Receipts (Included in line 1)		\$0.00
Taxable Receipts (Line 1 minus lines 2 and 3)		\$0.00
Excise Tax (6% of line 4)		\$0.00
Penalty Due (Estimated - additional penalties may apply)		\$0.00
Interest Due (Estimated - additional interest may apply)		\$0.00
Amount Due		\$0.00
Number of Rentals or Ride Shares		0

[← RIDE SHARE TAX REPORT LIST](#) [SAVE RIDE SHARE TAX REPORT](#)

#### 4. Certify Return

##### Certification and Submit

- Electronic Signature: I declare, under the penalties of perjury, that this application has been examined by me and to the best of my knowledge and belief that the information provided herein is true, correct, and complete.

#### 5. Confirm Certification

**CONFIRM Certification**

By certifying this file you are indicating that it is ready to be submitted to the Kentucky Department of Revenue. Do you want to continue?

6. The Return has been filed. To submit payment, click “Submit Payment” and you will be routed to the Department of Revenue’s online payment system.
- After the payment has been completed and processed, the “Populate Payment” will show payments made for the period.
  - Use the following link to see instructions for making a payment: [Enterprise Electronic Payment System \(EEPS\) – Internet User Guide \(ky.gov\)](#)

##### Filed Ride Share Tax Report

Return Period	Postmark	Return Type	NOTES
202306	06/20/2023	ORIGINAL	

**ORIGINAL - 202306**

1	Gross Receipts (Include any fees and charges necessary to complete the rental or ride share transaction)	\$1,000.00
2	U-Drive-It tax and/or local municipal license fees (Included in line 1)	\$0.00
3	Human Service Transportation Delivery Receipts (Included in line 1)	\$0.00
4	Taxable Receipts (Line 1 minus lines 2 and 3)	\$1,000.00
5	Excise Tax (8% of line 4)	\$80.00
6	Penalty Due (Estimated - additional penalties may apply)	\$0.00
7	Interest Due (Estimated - additional interest may apply)	\$0.00
8	Amount Due	\$80.00
9	Number of Rentals or Ride Shares	0

Postmarked: 06/20/2023

## 7. Addition Information on Gross Receipts

Gross receipts subject to the tax means the total consideration received for the rental of a vehicle or any charges made to provide the taxable services to a customer. These charges include daily or hourly rental fees, time or mileage charges, fees for using the services, fuel charges, pickup and delivery fees, late fees, and any charges for any services necessary to complete the transaction.

Gross receipts subject to Rental Ride Share excise tax:

- **Vehicle license cost recovery fees- Yes**, these charges are expenses of the provider passed on to the customer as taxable charges for using the services.
- **Airport concession recovery fees- Yes**, these charges are expenses of the provider passed on to the customer as taxable charges for using the services.
- **Airport consolidated facility charges- Yes**, these charges are expenses of the provider passed on to the customer as taxable charges for using the services.
- **Local, municipal license fee imposed under [KRS 68.200](#)- No**, this charge is a fee that providers must collect from their customers and remit to the imposing local taxing jurisdiction.
- **U-Drive-It Tax imposed under [KRS 138.463](#)- No**, this is a tax imposed on holders of U-Drive-It permits and calculated on the gross rental or lease charges paid by the customer.
- **Tolls and parking fees- Yes**, these charges are expenses of the provider passed on to the customer as taxable charges for using the services.

**Gratuities- No**, voluntary gratuities *are not* included. **Yes**, mandatory gratuities *are* charges for services necessary to complete the transaction.