

**HOTEL/MOTEL TAX REVIEW  
FOUR POINTS BY SHERATON  
FOR THE PERIOD  
AUGUST 9, 2006 THROUGH OCTOBER 31, 2008**

**January 26, 2009**



# COUNTY OF ALLEGHENY

## OFFICE OF THE CONTROLLER

104 COURTHOUSE • 436 GRANT STREET  
PITTSBURGH, PA 15219-2498  
PHONE (412) 350-4660 • FAX (412) 350-4770

**GUY A. TUMOLO**  
DEPUTY CONTROLLER

**MARK PATRICK FLAHERTY**  
CONTROLLER

December 5, 2008

Honorable John K. Weinstein  
Allegheny County Treasurer  
106 County Courthouse  
436 Grant Street  
Pittsburgh, PA 15219

Dear Treasurer Weinstein:

In accordance with 16 P.S. Sections 4970.2 and 3061 providing for a Hotel Room Rental Tax, Allegheny County's Hotel Room Rental Tax Ordinance and the Allegheny County Treasurer's Office Promulgations of Regulations (Regulations), we have performed certain procedures we consider necessary to assist the Treasurer's Office in determining the accuracy of Hotel Room Rental Tax remittances made by the Four Points by Sheraton for the period August 9, 2006 through October 31, 2008.

In performing our review, it came to our attention that the Hotel did not maintain adequate records to support certain room revenue exemptions in accordance with Regulation 107. It also came to our attention that the Hotel failed to report and remit the total Hotel Room Rental Tax collected in accordance with Regulation 109. As indicated below, the exemptions disallowed and the other adjustments resulted in an Amount Due Allegheny County of \$7,077.39.

Hotel Location:

Four Points by Sheraton  
1 Industry Lane  
Pittsburgh, PA 15275  
Municipality: Findlay Township

Period:

August 9, 2006 through October 31, 2008

COUNTY OF ALLEGHENY

OFFICE OF THE CONTROLLER

MARK PATRICK FLAHERTY  
CONTROLLER, COUNTY OF ALLEGHENY  
104 COURTHOUSE  
PITTSBURGH, PA 15219

NOTE TO THE REPORT

1. Penalty and Interest

The amount due is subject to a penalty of 5% and interest charges of 1% per month. The Treasurer's Office has calculated \$280.53 in penalty and \$1,186.53 of interest on the amount of tax due through January 2009 for a total amount of \$1,467.06.