

For The Month of: \_\_\_\_\_

# OCCUPANCY TAX RETURN

(TO BE FILED & PAID - POSTMARKED ON OR BEFORE THE 20<sup>TH</sup> DAY OF THE FOLLOWING MONTH NOTED ABOVE) PENALTY APPLIES ON PAYMENTS DELIVERED OR POSTMARKED THE 21<sup>ST</sup> (REF. #9 BELOW)

PLEASE READ CAREFULLY - INSTRUCTIONS PRINTED ON BACK FOR COMPLETING THIS FORM

Official Trade Name of Business	Social Security or Federal ID Number
Mailing Address	Business Phone Number
City	State
Zip Code	Business Fax Number
Street Address of Property	
Owner(s) of Business – Name	
Address	
Phone No.	

	COLUMN A SALES	COLUMN B TAX DUE
1. Total Rooms/Tent Spaces/RV Spaces Available for Rent:		
2. Total Room/Tent Space/RV Space Nights Sold:		
3. Gross Retail Receipts: (Excluding Sales Tax)	\$	
4. Less: Gross Rental Receipts for Rooms Rented for more than 90 Consecutive Days to Same Occupant	\$	
5. Net Rental Receipts Subject to Sales Tax:	\$	
6. TOTAL ROOM OCCUPANCY TAX (Multiply Amount on Line 5 by Tax Rate of 6%):		\$
7. Less: Occupancy Tax Previously Paid Now Entitled to be Credited		\$
8. ROOM OCCUPANCY TAX DUE:		\$
9. Late Payment PENALTY Due (Greater of \$5 or 10% of Taxes Due:)		\$
10. TOTAL TAX/PENALTY REMITTED: (Make Check Payable to: Surry County)		\$

IF YOU HAVE HAD ANY CHANGES SINCE YOUR LAST RETURN, PLEASE COMPLETE THE FOLLOWING:

- Change of Ownership
- Mailing Address
- Phone Number
- Trade Number

Please cancel my account:

- Business Closed
  - Business was sold, Date Sold: \_\_\_\_\_
- To whom was business sold?
- \_\_\_\_\_
- \_\_\_\_\_

### CERTIFICATION

This is to certify that this report, including all statements and schedules attached hereto, has been examined by me, and is, to the best of my knowledge and belief, a true and complete report made in good faith covering the month named above and that same is in accordance with the records of the reporting taxpayer.

Date \_\_\_\_\_ Name (Please Print) \_\_\_\_\_ Signature \_\_\_\_\_

Payments and this form should be mailed to: **Surry County Finance Office**      **Questions: 336-401-8260**  
**P.O. Box 1467**  
**Dobson, NC 27017**

THIS SPACE FOR SURRY COUNTY USE ONLY					
Date Received:		Received By:		Batch #:	
Amount Remitted:		Postmarked:		Check #:	

## Instructions

Returns will be prepared and submitted as follows:

- A. The Return will show all receipts from the rental of sleeping rooms and lodging for the calendar month.
- B. The Return, together with payments due, will be submitted to the Surry County Finance Office on or before the 20<sup>th</sup> day of the month following the month in which the tax accrues. A return must be submitted even in the event that no tax is due. Do not send cash or stamps.
- C. The Return may be submitted in person to the Surry County Finance Office or may be submitted by mail addressed to the Surry County Finance Office. The Return will be deemed received upon delivery in person or on the date shown in the U.S. Postal Service postmark on the envelope in which the Return is enclosed.
- D. Occupancy taxes, to include any penalties for late filing must be paid on all rentals until such a time as a rental exceeds ninety (90) days and such rental was made under a written contract reserving lodging for a period greater than 90 days. When such a rental does in fact exceed 90 days, the taxpayer is entitled to and may apply the amount of tax (excluding penalties) previously paid for such rental (i.e., amounts paid before the 91<sup>st</sup> day was reached) against any occupancy taxes that become subsequently due. This is intended to allow the taxpayer to refund such amounts to the lodgers out of monies that would otherwise be paid as taxes. Accordingly, to effectuate that result, the return will contain the following data:
  1. Total number of rooms available for rent for the month.
  2. Total number of room nights sold for the month.
  3. Receipts for the month from all rentals of sleeping rooms and other lodging, not including the amount of state sales tax or occupancy tax charged.
  4. Receipts for the month from rentals under written contract with the same person for a period of 90 consecutive days or more, if during the month the period occupancy under such contract exceeded 90 days. "Written contract" is defined as one or more documents, which may be a registration form or similar record, showing in writing the identity of the contracting parties, the nature and identity of the lodging being rented (room number, etc.) and the period of stay reserved by beginning and ending dates.
  5. The amount of line 3 less the amount of line 4.
  6. The amount of line 5 multiplied by the tax rate of 6%.
  7. The amount of occupancy tax previously paid on receipts from rentals not exceeding 90 days if such rentals were under written contract with the same person for a period exceeding 90 days.
  8. The amount in line 6 less the amount in line 7.
  9. The amount of any penalty due for failure to submit this or a previous return on time will be the greater of \$5 or 10% of Room Occupancy Tax Due after the 20<sup>th</sup> of the month following the month for which the return is due until and including the day before payment is made.
  10. The amount in line 8 plus the amount in line 9. This is the amount to be remitted with the return.

### **RETURNED CHECK PENALTIES**

In accordance with G.S. 105-236: The penalty for giving in payment of taxes a check that is returned because of insufficient funds or nonexistence of an account of the drawer will be 10% of the check, subject to minimum of one (\$1.00) and a maximum of one thousand dollars (\$1,000). NSF payment methods will only be accepted by cash, certified check or money order.

Administrative policies, rules, regulations and procedures for the assessment and collection of this tax are available from the Surry County Finance Office by calling (336) 401-8250 or faxing (336) 401-8259.