



# Office of the Tax Administrator

104 Thomas Bragg Dr. • P.O. Box 637 • Jackson, North Carolina • 27845

(252) 534-4461 • Fax (252) 534-1406

www.northamptonnc.com

## ROOM OCCUPANCY TAX RETURN

(TO BE FILED AND PAID WITHIN 20 DAYS FROM THE CLOSE OF EACH MONTH)

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

For The Month Of \_\_\_\_\_, 20\_\_\_\_

Account Number \_\_\_\_\_

Trade Name \_\_\_\_\_

Social Security or Federal ID Number \_\_\_\_\_

Mailing Address \_\_\_\_\_

Business Phone Number \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Street Address of Business \_\_\_\_\_

Corporate or Owner Name \_\_\_\_\_

Address \_\_\_\_\_

Phone No. \_\_\_\_\_

	COLUMN A SALES	COLUMN B TAX DUE
1. Total Rooms Available for Rent: _____		
2. Total Room 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. Penalty Due: Failure to File Timely (5% of tax per month – Min \$5.00)*	*See Back of Form	\$ _____
10. Penalty Due: Failure to Pay Timely (10% of tax – Min \$5.00)*	*See Back of Form	\$ _____
11. TOTAL TAX/PENALTY REMITTED (Make Check Payable to County Tax Collector)		\$ _____

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

\_\_\_\_\_ Final Return                      \_\_\_\_\_ Change of Ownership                      Please cancel my account as of \_\_\_\_\_ / \_\_\_\_ / \_\_\_\_  
 \_\_\_\_\_ Mailing Address                      \_\_\_\_\_ Location Address                      Indicate Reason: \_\_\_\_\_  
 \_\_\_\_\_ Phone Number                      \_\_\_\_\_ Trade Name  
 \_\_\_\_\_  
 \_\_\_\_\_ If 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 \_\_\_\_\_

THIS SPACE FOR TAX OFFICE USE ONLY	
DATE RECEIVED	Return PM _____
AMOUNT REMITTED	Payment PM _____
RECEIVED BY	_____

## INSTRUCTIONS

1. Returns must be filed and tax paid by the twentieth (20<sup>th</sup>) day of the month following the month in which the tax accrues.

A return filed with the Northampton County Tax Administrator's Office under this or this Ordinance is not a public record as defined by Section 132-1 of the North Carolina General Statutes and may not be disclosed except as required by law.

2. Remittance should be made by check or money order made payable to: County Tax Collector.

### DO NOT SEND CASH OR STAMPS

3. The amount of any penalty due for **failure to file** will be 5% per month of the tax for each month, or fraction thereof, that the return is filed late. The maximum failure to file return penalty is 25% of the tax due. The minimum failure to file return is \$5.00.

If the tax is not paid when due, add the **failure to pay tax when due** penalty of 10% of the tax. The minimum failure to pay penalty is \$5.00.

Any person, firm, corporation or association which willfully attempts in any manner to evade filing a return, and who willfully fails to pay such tax or make and file such return, shall, in addition to the penalties imposed, be guilty of a misdemeanor, and shall be punished by a fine not to exceed one thousand dollars (\$1,000) or imprisonment not to exceed six months, or by both.

4. Returns must be filed each month even though no tax is due.
5. This form may be reproduced or used with carbon paper.

The Northampton County Board of Commissioners adopted this tax on August 18, 2008 to be levied September 1, 2008. Administrative policies, rules, regulations and procedures for the assessment and collection of this tax are available from the County Tax Administration Office by calling (252) 534-4461.

### RETURNED CHECK PENALTIES:

Pursuant to N.C. General Statute 105-357.2(b) the penalty for presenting in payment of taxes a check that is returned because of insufficient funds or nonexistence of an account of the drawer is thirty-five dollars (\$35.00) or ten percent (10%) of the amount of the check, whichever is greater, subject to a maximum of one thousand dollars (\$1,000). Payment of a returned check must be paid by cash, certified check or money order.

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