

Town of Swansboro
 601 W. Corbett Ave Swansboro, NC 28584
 910-326-4428 (phone)
 910-326-3101 (fax)

Room Occupancy Tax Report

(To be filed and paid within 20 days from the last day of each month)

Business Name and Mailing Address	Social Security or Federal ID:	For the Month of:
	Street Address of Property:	Telephone Number:

Computation of Room Occupancy Tax:

1. Gross room rental receipts (excluding sales tax) -----	1.
2. Less Section 27 Exempt Receipts-----	2.
3. Less Section 37 US Government Receipts-----	3.
4. Net Retail Receipts (Line 1 minus 2 & 3)-----	4.
5. Total Occupancy Tax (3% of Line 4)-----	5.
6. Add Penalty-----	6.
7. Add Additional Tax (5% per month of Past Due Tax)-----	7.
8. Total Amount Due and Remitted (Line 5 + Line 6 + Line 7)-----	8.

Certification of Taxpayer: This is to certify that this report, including all attachments, 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 indicated above and that same is in accordance with the books and records of the reporting taxpayer.

 Authorized Signature Printed Name Date

Instructions:

- 1) Enter gross room rental receipts derived from the rental of any room, lodging, or similar accommodation furnished by a hotel, motel, Inn, or similar place within the corporate limits of the Town of Swansboro that is subject to sales tax imposed by the State of North Carolina under G.S. 105-164.4(a)(3).
- 2) Enter the total of Exempt Receipts as provided for in the NC Department of Revenue Sales & Use Tax Technical Bulletin Section 27. This includes rentals to the person, **not the same company**, for 90 continuous days. For refunds of tax collected previously for the rental to the same person, contact the Town of Swansboro.
- 3) Enter the total of Exempt Receipts as provided for in the NC Department of Revenue Sales & Use Tax Technical Bulletin Section 37, which details sales to US Government. **Sales must be documented to have been paid for as provided for in the Bulletin.**
- 4) Enter total of Line 1 less Lines 2 & 3.
- 5) Multiply Line 4 by 3%.
- 6) If the tax is not paid by the due date, add a penalty equal to ten percent (10%) of the tax, subject to a minimum of five dollars (\$5).
- 7) If the return is more than thirty (30) days late, and additional tax of five percent (5%) of the tax due should be added for each thirty (30) days, or fraction thereof.
- 8) This report and total amount due must be remitted by check or money order and in the office of the Town of Swansboro's Finance Director by the 20th day following the last day of the month for which the Tax was collected.

Remit to: Town of Swansboro, 601 W. Corbett Ave, Swansboro, NC 28584
Questions? Please call Town of Swansboro Finance Department 910-326-4428