

PLEASE PRINT FORM, COMPLETE, AND RETURN WITH REMITTANCE TO:

Buncombe County Room Occupancy Tax Report

Office of Finance Director

PO Box 7526, Asheville, NC 28802-7526

Name of Establishment: _____

Street Address for Forms: _____

City, State, Zip Code: _____

Name of Owner or Responsible Party: _____ No. of Rooms Available: _____

Computation of Tax For the Month of _____, 20_____

1. Gross Room/Rental Receipts \$ _____ x 4% = \$ _____
2. Add Penalty if any for Late Filing (see 4b below) _____
3. Add Penalty if any for Late Payment (see 4c below) _____
4. Total Amount Due _____

Certificate of Taxpayer:

This is to certify that this report 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 the same is in accordance with the books and records of the reporting taxpayer.

Date: _____ 20 _____ Signed: _____

Name/Title

Report must be signed by one of the following: 1) owner of business, 2) if a partnership by a partner, or 3) if a corporation by an authorized officer.

INSTRUCTIONS

1. The Buncombe County Room Occupancy Tax shall be four percent (**4%**) of the gross receipts derived from the rental of any room, lodging, or similar place within the county now subject to the sales tax imposed by the State under G.S. 105-164.4 (a) (3).
2. This tax does not apply to gross receipts derived by the following entities from accommodations furnished by them: (1) religious organizations, (2) educational organizations, (3) any business that offers fewer than five units, and (4) summer camps.
3. Every person, firm, corporation, or association liable for the tax shall, on or before the **20th day of each month**, prepare and render a return. The return shall state the total gross receipts derived in the preceding month from rentals upon which the tax is levied.
4. **PENALTIES:**
 - (a) Any person, firm, corporation, or association who fails or refuses to collect, file a room occupancy tax return, or pay the room occupancy tax as required by law is subject to the civil and criminal penalties set forth in NCGS 105-236 for failure to pay or file a return for sales and use taxes.
 - (b) NCGS 105-236(3) states that the failure or refusal to file the return on the date it is due shall result in a penalty equal to five percent (5%) of the amount of the tax due if the failure is for no more than one month, with an additional five percent (5%) for each additional month or fraction thereof, during which the failure continues, not exceeding twenty-five percent (25%) in the aggregate.
 - (c) NCGS 105-236 (4) states that the failure to pay the taxes when due (without intent to evade the tax) shall result in the assessment of a penalty equal to ten percent (10%) of the tax due.
 - (d) Your attention is also directed to NCGS 105-236 (8) and (9) regarding the willful failure to collect, file return, supply information, or to pay the tax due which may be prosecuted as a class 1 misdemeanor.
5. Send check or money order only. Do not send cash or stamps.