



Buncombe County Occupancy Tax Monthly Remittance Form

This form is to be remitted and taxes paid by the 20th of each month following the month in which the tax accrues to avoid penalties. Payments and forms can be delivered in person to the Finance Department at 200 College St, 4th floor, or mailed to the Finance Department at PO Box 7526, Asheville, NC 28802.

You may also pay online at <https://www.buncombecounty.org/Governing/Depts/Administration/finance/OccupancyTax.aspx>

Report for the month of: Account #: Business/Owner Name: Property Name/Location: Mailing Address: Final remittance for property Date closed: Signature: Date: Print Name: Phone #:	No sales subject to Occupancy Tax this period (1) Gross sales for the month: (2) Less sales that a 3rd party has collected/remitted occupancy tax on: (3) Total gross receipts subject to Occupancy tax ((1) – (2)): (4) Occupancy tax rate: 6% (5) Occupancy tax due: (6) Applicable adjustments (penalties, credits, etc): (7) Total remitted:
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The Buncombe County Occupancy Tax is currently 6% of the gross receipts derived from the rental of any room, lodging or similar place within the County subject to sales tax under NCGS 105-164.4 (a)(3).

Applicable penalties are defined by NCGS 105-236(a)(3) – (4).

- 1) Failure to file the return on the date it is due will result in a penalty equal to **5%** of the amount of the tax if the failure is for no more than one month, with an additional 5% for each additional month, or fraction thereof, during which the failure continues, not exceeding 25% in aggregate.
- 2) Failure to pay tax when due, without intent to evade the tax, will result in a penalty equal to **10%** of the tax.

Remittance should be made by check or money order payable to Buncombe County Finance.

Please see the instructions on the next page for assistance in completing the sales/tax portion of this form.



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Instructions for Sales/Tax Portion

Line 1: Enter the gross sales amount from room/unit rentals and other taxable fees/services for the applicable month. See the Buncombe County website for a list of taxable fees/services.

<https://www.buncombecounty.org/Governing/Depts/Administration/finance/OccupancyTax.aspx>

Line 2: Enter the total sales on which a third party has collected and remitted occupancy tax. For example, any AirBnB sales would be entered here.

Line 3: Enter the total of line 1 minus line 2.

Line 4: This shows the current occupancy tax rate for the County.

Line 5: Multiply line 3 by the rate on line 4.

Line 6: Enter any adjustments such as penalties owed, credits from prior overpayments, etc. This line will remain blank in most cases.

Line 7: Total lines 5 and 6. This total is the amount due to the County.

Sign and date the form before remitting a copy of the form with your check or money order to Buncombe County Finance Department.

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<https://www.buncombecounty.org/Governing/Depts/Administration/finance/OccupancyTax.aspx>

Any other form of delivery will not be considered appropriate and could result in penalties