

Yadkin County Finance Office
P.O. Box 220
Yadkinville, NC 27055
336-679-4338

ROOM OCCUPANCY TAX RETURN

(TO BE FILED & 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 Property
Owner(s) of Business - 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. Late Payment Penalty Due (Greater of \$5 or 10% of Taxes Due)		\$ _____
10. TOTAL TAX/PENALTY REMITTED (Make Check Payable to Yadkin County)		\$ _____

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

☐ Final Return
☐ Mailing Address

☐ Change of Ownership
☐ Location Address

Please cancel my account as of ____ / ____ / ____
Indicate Reason: _____

☐ Phone Number _____

☐ Trade Number _____

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	
Amount Remitted	
Received By	

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 Office of the Finance Office on or before the 20th day of the month following the month in which the tax accrues. A return will be submitted even in the event that no tax is due. Do not send cash.
- C. The Return may be submitted in person to the Office of the Finance Officer or may be submitted by mail addressed to the Finance Officer, Yadkin County. 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 91st 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. By written contract is meant one or more documents, which may be a registration form or 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, for example) of the contract, and the period of stay reserved by beginning and ending date.
 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 20th 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

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 ten dollars (\$10.00) per day until paid in full by cash, certified check or money order. In addition, pursuant to N.C. General Statute 25-3-512, there will be a twenty-five dollar (\$25.00) processing fee.

Administrative policies, rules, regulations and procedures for the assessment and collection of this tax are available from the Finance Officer, Yadkin County by calling (336) 679-4338.