



Town of Leland

102 Town Hall Drive * Leland * NC * 28451

910-371-0148 * fax 910-371-1073

2014

Room Occupancy Tax Return

(TO BE RECEIVED OR US. POSTMARKED WITHIN 15 DAYS FROM THE CLOSE OF EACH MONTH)
PLEASE READ CAREFULLY INSTRUCTIONS ON BACK BEFORE COMPLETING THIS FORM

Trade Name _____

Mailing Address _____

City _____ State _____ Zip Code _____

Street Address of Property _____

Name of Business Owner _____

Address of Business Owner _____

Social Security or Federal ID _____

Phone No. (_____) _____ Alt Phone No(_____) _____

Reporting collections for the Month of (circle one)

January	February	March
April	May	June
July	August	September
October	November	December

Computation of Occupancy Tax	Column A Sales	Column B Occupancy Tax
1. Gross Retail Receipts Excluding Sales Tax	\$	
2. Less. Non-Occupancy related Receipts	\$	
3. Less. Occupancy receipts not subject to Sales Tax	\$	
4. Less: Occupancy receipts after 90 th consecutive day	\$	
5. Less: Credits on Previously Charged Exempt Receipts	\$	
6. Net Retail Receipts	\$	
7. Occupancy Tax Due. Multiply Amount on Line 6 by .03		\$
8. Penalty Due: See No. 5 of How to Prepare the Return		\$
9. Additional Tax Due: See No. 5 of How to Prepare the Return		\$
10. Total Tax to be Remitted: Tax is due no later than 15 days from the close of each month		\$

If more space is needed, please attach an additional sheet identifying all information required.

CERTIFICATION. This is to certify, under penalties prescribed by law, I hereby affirm that to the best of knowledge and belief, this tax report including any accompanying statements, schedules and other information is true and complete.

Print Name _____

Signature _____

TAX DUE NO LATER THAN 15 DAYS FROM CLOSE OF EACH MONTH

**Make check payable to
Town of Leland**

HOW TO PREPARE THE REPORT TRADE AND/OR BUSINESS

- 1 Fill in the appropriate information at the top of each form.
- 2 The tax is computed by multiplying 3% times the total Net Retail Receipts.
- 3 Remittance must be made by check or money order made payable to Town of Leland. Tax Due no later than 15 days from close of each month. **DO NOT SEND CASH OR STAMPS. For example, occupancy taxes collected during January must be submitted by February 15.**
- 4 **Returns must be filed each month even though no tax is due.**
- 5 If the return is filed after the due date, add a penalty of 5% of the occupancy tax due. If the tax is not paid when due, add a penalty of 10% of the occupancy tax due. Should the return be RECEIVED more than 30 days late, an additional tax of 5% of the occupancy tax due should be added for each 30 days or fraction thereof. The State Law requires a 15% penalty any month the report and tax are not RECEIVED by the due date (G. S. 105-23 6. PENALTIES.) Any person, firm corporation or association which WILLFULLY attempts in any manner to evade the occupancy tax or to make 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 \$1,000 or imprisonment not to exceed six months, or by both.
- 6 The 3% occupancy tax levied shall be added to the rental price and shall be passed on to the purchaser. The tax shall be stated and charged separately from the sales records, and shall be paid by the purchaser to the owner of the business as trustee for and on account of the Town.
- 7 If a rental agent handles your property, the rental agent will, for all moneys they collect, report your tax. However, if you rent your properties for certain periods by yourself, it shall be your responsibility to file the report and pay the accommodations tax.
- 8 **Make check payable to Town of Leland.**