

TOWN OF PILOT MOUNTAIN ROOM OCCUPANCY TAX REPORT

Department of Administration
 Town of Pilot Mountain
 124 W. Main Street, Box 1
 Pilot Mountain, NC 27041
 Phone (336) 368-2247 ext. 202

FOR THE MONTH OF _____, 20____	N.C. SALES TAX NO.
TRADE NAME UNDER WHICH BUSINESS IS OPERATED	BUSINESS PHONE NO.
BUSINESS STREET ADDRESS	CITY, STATE ZIP
BUSINESS MAILING ADDRESS	CITY, STATE ZIP
OWNER OF BUSINESS, NAME AND ADDRESS	CITY, STATE ZIP

COMPUTATION OF OCCUPANCY TAX

1. Gross retail receipts (less sales tax)	\$ _____
2. Less: Non-occupancy related receipts	_____
3. Less: Occupancy receipts not subject to sales tax	_____
4. Total gross receipts subject to occupancy tax	_____
5. Total tax (6% of line 4)	_____
6. Add penalty	_____
7. Total amount due	_____
8. Total amount remitted	\$ _____

CERTIFICATION OF TAXPAYER: I certify under penalties of law that this report, including all statements and schedules attached hereto, is a true and complete report covering the month named above and in accordance with the records of the reporting taxpayer.

Date: _____, 20____ Printed Name: _____ Signature: _____

INSTRUCTIONS

1. Enter gross retail sales as reported to the North Carolina Department of Revenue on the Sales and Use Tax Report, less sales tax.
2. Non-occupancy related receipts are those receipts from retail sales not derived from rental of rooms, lodging, or similar accommodations.
3. Occupancy receipts not subject to sales tax would be those receipts such as receipts derived from the rental of a room or rooms to the same occupant for more than 90 days.
4. Enter total of Line 1, less lines 2 and 3.
5. Multiply Line 4 by 6%.
6. Penalties:
 - a. Failure to File Return: 5% of the amount of the tax if the failure is for not more than one month, with an additional 5% for each additional month, or fraction thereof, during which the failure continues, not exceeding 25% in the aggregate, but in no event less than \$5.00.
 - b. Failure to pay tax when due: 10% of the tax, but in no event less than \$5.00.
 - c. Other penalties, including civil and criminal penalties, as provided for in North Carolina General Statute 105-236.
7. The report and total amount due must be remitted to the town's administration department on or before the fifteenth day of the month following the month in which the tax accrues.
8. Please make your check payable to the Town of Pilot Mountain.

RETURN ORIGINAL TO TOWN WITH REMITTANCE