

<b>Room Occupancy Tax Return County of Sampson</b>	
<b>Filing Frequency:</b>	
<b>Period Covered:</b>	<b>Must be Postmarked By:</b>
<b>Account ID:</b>	

NAME: \_\_\_\_\_

ADDRESS: \_\_\_\_\_

CITY: \_\_\_\_\_ STATE: \_\_\_\_\_

ZIPCODE: \_\_\_\_\_

Please indicate any address changes:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Use this Return only for the Period Ending date specified above.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

I certify that, to the best of my knowledge, this return is accurate and complete.

Title: \_\_\_\_\_ Phone: (     ) \_\_\_\_\_

**MAKE CHECKS PAYABLE TO: COUNTY OF SAMPSON MAIL TO: 414 Warsaw Road, Clinton, NC 28328**  
**MAKE A COPY FOR YOUR RECORDS**

### NOT A PUBLIC DOCUMENT

Computation of Occupancy Tax	SALES
1. Gross Retail Receipts: (Excluding Sales Tax)	
2. Less: Receipts After 90 <sup>th</sup> Consecutive Day	
3. Less: Non-Occupancy Related Receipts	
4. Total:	
	TAX DUE
5. Occupancy Tax (6%): (Line 4 x .06)	
6. Penalty (5%) failure to file return by 20 <sup>th</sup> : (Line 5 x .05)	
7. Penalty (10%) failure to pay tax by 20 <sup>th</sup> : (Line 5 x .10) (minimum of \$5.00)	
8. Total Tax Remitted: (Add Lines 5, 6, & 7)	

**IF NO LONGER IN BUSINESS, FURNISH DATE BUSINESS CEASED TO OPERATE:** \_\_\_\_\_

**REASON:** \_\_\_\_\_ **SIGNATURE:** \_\_\_\_\_

Notification of closure must be within 48 hours from the date no longer in operation. (If business re-opens, a new business application is required).

#### THIS SPACE FOR TAX OFFICE USE ONLY

Post Mark Date: \_\_\_\_\_ CK #: \_\_\_\_\_ \$: \_\_\_\_\_

Deposit Date: \_\_\_\_\_ Receipt #: \_\_\_\_\_ 67% \_\_\_\_\_

33% \_\_\_\_\_

## INSTRUCTIONS FOR COMPLETING OCCUPANCY TAX RETURN

### SALES

- **Line 1** - Gross Retail Receipts are those receipts from gross retail sales as reported on the North Carolina Department of Sales and Use Tax Report excluding Sales Tax.
- **Line 2** - Less "Receipts After 90th Consecutive Day" are those receipts derived from the rental of a room to the same person for that portion of the continuous rental of the room after the ninetieth (90th) consecutive day of rental.
- **Line 3** - Less "Non-Occupancy Related Receipts" are those receipts for retail sales that are not derived from "rental of any sleeping room or lodging furnished." (For further explanation, see POLICIES & PROCEDURES, ROOM OCCUPANCY TAX)
- **Line 4** - Total: - Line 1 minus Line 2 & 3

### TAX DUE

- **Line 5** - Occupancy Tax: - Multiply the Total in Line 4 by .06%
- **Line 6** - Penalty: if Tax Return is not filed by the 20th (**Failure to file Tax Return**), multiply total in Line 5 by .05
- **Line 7** - Penalty: if the tax is not paid by the 20th (**Failure to Pay Tax**) add an additional 10% of the occupancy tax due (Line 5 x .10)
- **Line 8** - Total Tax Remitted: (Add Lines 5,6, & 7)

### GENERAL INFORMATION

- Tax Return must be filed and postmarked by the **20th day of the month** following the month for which the tax is due. Payment of taxes due, including penalties (if applicable) must be remitted with this form.
- Inquires should be directed to David Clack, CFO, County of Sampson at 910-592-7181.