

City of Roanoke Rapids – Occupancy Tax Return

****To be received or U.S. postmarked on or before the 15th day of the month following the month in which the tax accrued.**

FOR THE MONTH OF _____, 20_____ # OF ROOMS: _____

NAME OF HOTEL/MOTEL/B&B _____

STATE ID NUMBER _____

COMPANY NAME _____

FEDERAL ID NUMBER _____

MAILING ADDRESS _____

BUSINESS PHONE NUMBER _____

CITY, STATE, ZIP _____

CONTACT PERSON _____

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. Correction to previously submitted returns	\$	
4. Net Retail Receipts	\$	
5. OCCUPANCY TAX DUE: Multiply Line 4 by .01		\$
6. Penalty Due (See #6 on Pg. 2 How to Prepare the Return)		\$
7. Total Tax to be Remitted (sum of lines 5 & 6)		\$

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

Make your check payable to: The City of Roanoke Rapids

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

DATE _____

PRINTED NAME _____

AUTHORIZED SIGNATURE _____

TAX OFFICE USE ONLY	
DATE RECEIVED	VERIFICATION

1040 Roanoke Avenue
Post Office Box 38
Roanoke Rapids, NC 27870

Additional forms are available at www.roanokerapidsnc.com

Phone: 252-533-2842
Fax: 252-533-2836

How to Prepare the Occupancy Tax Report

1. Line 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. Line 2 - Non-occupancy related receipts are those receipts from retail sales not derived from rental of rooms, lodging, or similar accommodations.
3. Line 3 - Correction to previously submitted returns.
4. Line 4 - Total of Line 1 minus Line 2 and plus/minus Line 3.
5. Line 5 - Multiply Line 4 by 1% (.01) and enter the result here.
6. Line 6 – Calculate and enter any Penalties due:
 - 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 to exceed 25% in the aggregate but in no event less than \$5.00.
 - Failure to Pay Tax When Due – 10% of the amount of the tax but in no event less than \$5.00.
 - Other penalties, including civil and criminal penalties, as provided for in North Carolina General Statute §105-236.
7. Line – Total of Line 5 plus Line 6.
 - The report and total amount due must be remitted to the City of Roanoke Rapids Tax Department **on or before the fifteenth** day of the month following the month in which the tax accrued.
 - Reports must be filed each month even if no tax is due.
 - Please make your check payable to the City of Roanoke Rapids.
 - Please keep a copy of the return for your records.