

For the month of:

Washington County

P.O. Box 1007 Plymouth, NC 27962

Ph#: (252) 793-3523 Fax#: (252) 793-3145

ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX REPORT

**Must be filed on or before the fifteenth (15th) day of each month following the month in which the tax accrues.
Please carefully read the instructions printed on the back before completing this return.**

Social Security or Federal ID Number _____

Name of Firm/Owner: _____

Business Name: _____

Street Address of Property: _____

Number of Units: _____ Rental Frequency (daily, weekly, etc.): _____

Business Contact: _____

Contact Telephone Number: _____ Email Address: _____

Computation of Occupancy Tax	Column A	Column B
	Sales	Tax Due
1. Gross retail receipts (excluding sales tax)	\$	
2. Less: occupancy receipts after 90th consecutive day	\$	
3. Less: credits on previously charged exempt receipts	\$	
4. Net retail receipts	\$	
5. Occupancy Tax due (multiply line 4 by 6%)		\$
6. Late report penalty (5% of tax due - see instructions on the back)		\$
7. Late payment penalty (10% of tax due - see instructions on the back)		\$
8. Total due (add lines 5 through 7) (make check payable to: Washington County)		\$

Please complete the following regarding any changes to this account.

<input type="checkbox"/> Location address	<input type="checkbox"/> Change of ownership	Please explain and attach documentation (i.e., Bill of Sale):
<input type="checkbox"/> Mailing address	<input type="checkbox"/> Trade name	
<input type="checkbox"/> Telephone number	<input type="checkbox"/> Date sold / /	
<input type="checkbox"/> Other	<input type="checkbox"/> Date closed / /	

Certification: I hereby certify that I have examined this return, including all attachments. To the best of my knowledge and belief, this is a true and complete return submitted in good faith covering the month specified. This return is in accordance with the records of the reporting taxpayer.

Date: _____ Name: (please print) _____ Signature: _____

Washington County Room Occupancy Tax Policies and Procedures

Filing Information

- A report must be filed and the tax paid by the fifteenth (15th) day of the month following the month in which the tax accrues. The report may be filed by personal delivery, U.S. mail, or email upon request. If mailed, the report will be deemed filed as of the date shown on the postmark affixed by the U.S. Postal Service. Please note that the date on a metered stamp is not deemed to be a filing date.
- Reports must be filed each month even if no tax is due.
- Remittance should be made by check or money order and payable to Washington County. Reports should be mailed to PO Box 1007, Plymouth, NC 27962 or hand delivered to 120 Adams St, Plymouth.
- Do not send cash. When the bank returns a check because of insufficient funds or the nonexistence of an account, a penalty will be assessed at \$25.00.
- For amended reports a taxpayer must include a written statement explaining the need for the amendment. This statement must be presented along with the amended reports. Amended reports are accepted no more than three years after the original due date of the report with supporting documentation.
- A return filed with the Washington County Finance Office under this Ordinance, is not a public record as defined in Chapter 132-1.1(b) of the North Carolina General Statutes and may not be disclosed except as required by law.

General Instructions

- Line 1 – A return should be filed for each accommodation address within Washington County.
- Line 2 - “occupancy 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 – “credits on previously charge exempt receipts” are available with documentation of tax paid on retail receipts that were from room rentals to the same person for days one through eighty-nine (1-89) in a rental of ninety (90) consecutive days or more and were included in gross receipts in prior month’s reports.
- Line 4 = Line 1 less Line 2 – 3.
- Line 5 = Line 4 x 6%
- Line 6 – if the return is filed after the due date, an additional tax of five percent (5%) of the tax due (Line 4) should be added for each additional month or fraction thereof, not exceeding 25%, or \$5.00 whichever is greater. Any person who willfully attempts in any manner to evade any tax, shall, in addition to other penalties, be guilty of a Class 1 felony which may include a fine up to \$25,000.
- Line 7 – failure to pay tax by due date, a penalty of ten percent (10%) of the tax due should be added. Any person who willfully fails to collect or truthfully account for and pay such tax shall, in addition to other penalties, be guilty of a Class 1 misdemeanor.
- Line 8 – add lines 5 through 7.

For negligent failure to comply with any of the rules and regulations issued pursuant thereto, **without** intent to defraud, there shall be assessed, as a penalty, an additional tax of 10% of the deficiency due to such negligence.

Inquiries should be directed to the Washington County Finance Office at (252) 793-3523.