

Scotland County

TAX OFFICE

P.O. Box 488 • Laurinburg, NC 28353 • (910) 277-2566 • Fax (910) 277-2411

ROOM OCCUPANCY TAX RETURN

(TO BE FILED ON OR BEFORE THE 20TH DAY FOLLOWING THE CLOSE OF EACH MONTH)
PLEASE READ CAREFULLY INSTRUCTIONS PRINTED ON BACK FOR COMPLETING THIS FORM

For The Month Of _____, 20_____

Account Number _____

Trade Name _____ Federal ID or Social Security Number _____

Mailing Address _____ Business Phone Number _____

City _____ State _____ Zip Code _____

Street Address of Property _____

Owner of Business - Name _____

Address _____

Phone No. _____

COMPUTATION OF OCCUPANCY TAX	COLUMN A	COLUMN B
	SALES	OCCUPANCY TAX
1. Total Rooms Available for Rent _____		
2. Total Room Nights Sold _____		
3. Gross Retail Receipts (Excluding Sales Tax)		
4. LESS: Gross Rental Receipts for Rooms Rented for More than 90 Consecutive Days to Same Occupant		
5. Net Rental Receipts Subject to Sales Tax		
6. TOTAL TAX (Line 5 x 6%)		
7. LESS: Occupancy Tax Previously Paid Now Entitled to be Credited		
8. OCCUPANCY TAX DUE		
9. PENALTY - Failure to File (5% of amount due with an additional 5% for each additional month, not exceeding 25%, or \$5.00 whichever is greater)		
10. PENALTY - Failure to Pay (10% of Tax Due or \$5.00 whichever is greater)		
11. TOTAL AMOUNT DUE - PAYABLE TO SCOTLAND COUNTY TAX COLLECTOR		

CERTIFICATION. This is to certify that this return, including all statements and schedules attached hereto, has been examined by me, and is, to the best of my knowledge and belief, a true and complete return made in good faith covering the month named above and that same is in accordance with the records of the reporting taxpayer.

Date _____ Name (Please Print) _____ Signature _____

THIS SPACE FOR TAX OFFICE USE ONLY	
DATE RECEIVED	
AMOUNT REMITTED	
RECEIVED BY	

Instructions

Returns will be prepared and submitted as follows:

- A. The Return will show all receipts from the rental of sleeping rooms and lodging for the calendar month.
- B. The Return, together with payments due, will be submitted to the Scotland County Tax Collector on or before the 15th day of the month following the month in which the tax accrues. A return will be submitted even in the event that no tax is due. **Do not send cash or stamps.**
- C. The Return may be submitted in person to the Office of the Tax Collector or may be submitted by mail addressed to the Scotland County Tax Collector, Post Office Box 488, Laurinburg, North Carolina 28353. The Return will be deemed received upon delivery in person or on the date shown in the U.S. Postal Service postmark on the envelope in which the Return is enclosed.
- D. Occupancy taxes, to include any penalties for late filing, must be paid on all rentals until such a time as a rental exceeds ninety (90) days and such rental was made under a written contract reserving lodging for a period greater than 90 days. When such a rental does in fact exceed 90 days, the taxpayer is entitled to and may apply the amount of tax (excluding penalties) previously paid for such rental (i.e., amounts paid before the 91st day was reached) against any occupancy taxes that become subsequently due. This is intended to allow the taxpayer to refund such amounts to the lodgers out of monies that would otherwise be paid as taxes. Accordingly, to effectuate that result, the return will contain the following data:

- Line 1. Total number of rooms available for rent for the month.
- Line 2. Total number of room nights sold for the month.
- Line 3. Gross Retail Receipts for the month from all rentals of sleeping rooms and other lodging, not including the amount of state sales tax or occupancy tax charged.
- Line 4. Less Receipts for the month from rentals under written contract with the same person for a period of 90 consecutive days or more, if during the month the period occupancy under such contract exceeded 90 days, By written contract is meant one or more documents, which may be a registration form or similar record, showing in writing the identity of the contracting parties, the nature and identity of the lodging being rented (room number, for example) of the contract, and the period of stay reserved by beginning and ending date.
- Line 5. The amount of line 3 less the amount of line 4.
- Line 6. The amount of line 5 multiplied by the tax rate of 6%.
- Line 7. Less the amount of occupancy tax previously paid on receipts from rentals not exceeding 90 days if such rentals were under written contract with the same person for a period exceeding 90 days.
- Line 8. The amount in line 6 less the amount in line 7.
- Line 9. The amount of any penalty due for failure to submit this or a previous return on time will be 5% of the amount due with an additional 5% for each additional month, not exceeding 25%, or \$5.00 whichever is greater.
- Line 10. The amount of penalty due for failure to pay when due will be 10% of tax due or \$5.00 whichever is greater.
- Line 11. The amount in line 8 plus the amount in line 9 and 10 is the amount to be remitted with the return.

RETURNED CHECK PENALTIES:

Pursuant to N.C.G.S. 105-236(1), penalty for bad checks will be 10% of the amount of the check written, subject to a minimum of one dollar (\$1.00) and a maximum of one thousand dollars (\$1,000).

Inquiries should be directed to the Room Occupancy Tax Coordinator at the County Tax Office:

Office: (910) 277-2566

Fax: (910) 277-2411