



Town of Seven Devils

1356 Seven Devils Road
Seven Devils, NC 28604
www.sevendevils.net
(828) 963-5343 Office (828) 963-7418 Fax

ROOM OCCUPANCY TAX REPORT

Must be filed on or before the twentieth (20th) 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.

For the month of _____, 20_____

Street Address of Rental Property:	
Business Contact:	
Mailing Address:	
Contact Telephone Number:	
Email Address:	

If you are filing for multiple properties, please attach a list with street address for each rental property.

1. Gross Taxable Receipts from Rentals (excluding sales tax):	\$
2. Occupancy Tax Due: (Multiply Total Gross Receipts from Rentals by 6 %)	\$
3. Penalty Due for late filing under 30 days (add an additional 5% - see instructions on the back)	\$
4. Penalty Due for late filing over 30 days (add an additional 5% per month- see instructions on the back)	\$
5. Penalty Due for late payment (10 %- see instructions on the back)	\$
7. Total Amount Due (add lines 2 through 5). Make checks payable to: Town of Seven Devils	\$

CERTIFICATION OF TAXPAYER

This is to certify that this report, 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 report made in good faith covering the month indicated above and that the same is in accordance with the books and records of the reporting taxpayer.

Date: _____ Name (please print): _____

Signature _____

DATE PAID:	NOTES:
AMOUNT RECEIVED:	

Revised 11.2017

Occupancy Tax

Occupancy Tax. Six percent (6%) of gross receipts derived from the rental of any room, lodging, or similar accommodation furnished by a hotel, motel, inn, tourist camp, bed and breakfast, or similar place that is subject to sales tax imposed by the State of North Carolina under G.S. 105-164.4(a)(3) and 153A-155. This tax is in addition to any state or local sales tax. This tax does not apply to long-term rentals, defined as 90 or more continuous days. Occupancy Tax also applies to rooms or houses rented by individuals through websites including, but not limited to, Airbnb, VRBO, Windu, Roorama, etc.

Exceptions

This tax does not apply to accommodations furnished by nonprofit, charitable, educational, or religious organizations when furnished in furtherance of their nonprofit purpose.

Filing Information

A return must be filed, and the tax paid by the twentieth (20th) day of the month following the month in which the tax accrues. The return may be filed by personal delivery, or U.S. mail. If mailed, the return 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.

A return must be filed each month even if no tax is due.

Remittance should be made by check or money order and payable to the Town of Seven Devils. Do not send cash.

Line 1. A return should be filed for each accommodation address within the Town of Seven Devils. If you are filing for multiple properties, please attach a list with street address for each rental property.

Penalties and Interest

#3 - if the return is filed after the due date, add additional tax of five percent (5%) of the tax due if the failure is for not more than one month.

#4 - if the return is more than thirty (30) days late, an additional tax of five percent (5%) of the tax due should be added for each thirty (30) days, or fraction thereof.

#5 - Failure to Pay Tax When Due. - In the case of failure to pay any tax when due, add ten percent (10%) of the amount of the tax.

If the bank returns a check because of insufficient funds or the nonexistence of an account, a penalty will be assessed of \$1.00 or ten percent (10%) of the amount of the check, whichever is greater, subject to a maximum of one-thousand dollars (\$1,000.00) per North Carolina General Statute (NCGS) 105-236(a)(1).

If there is a deficiency or delinquency in payment of any tax because of fraud with intent to evade the tax, the Town of Seven Devils shall assess a penalty equal to fifty percent (50%) of the total deficiency.

Penalties, Interest, and Remedies (continued)

Any person who willfully attempts, or any person who aids or abets any person to attempt in any manner to evade or defeat a tax or its payment, shall, in addition to other penalties provided by law, be guilty of a Class H felony.

Any person required to collect, withhold, account for, and pay over any tax who willfully fails to collect or truthfully account for and pay over the tax shall, in addition to other penalties provided by law, be guilty of a Class 1 misdemeanor. Notwithstanding any other provision of law, no prosecution for a violation brought under this subdivision shall be barred before the expiration of six (6) years after the date of the violation.

Any person required to pay any tax, to make a return, to keep any records, or to supply any information, who willfully fails to pay the tax, make the return, keep the records, or supply the information, at the time or times required by law, or rules issued pursuant thereto, shall, in addition to other penalties provided by law, be guilty of a Class 1 misdemeanor. Notwithstanding any other provision of law, no prosecution for a violation brought under this subdivision shall be barred before the expiration of six (6) years after the date of the violation.

Policies and Procedures

The Town of Seven Devils began levying a room occupancy and tourism development tax on November 1, 2005 in accordance with Session Laws 2001-439 and 2002-94 of the North Carolina General Assembly.

A return filed with the Town of Seven Devils, 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.

If a third party (such as Expedia, AirBnb, VRBO, ect) is collecting AND remitting Occupancy Tax for sales at your establishment, you will not need to remit any tax for those particular sales. You will still have to file the monthly remittance form showing documentation that a third party has remitted occupancy tax for any sales that you did not pay tax on.

The Town of Seven Devils will take all steps necessary to administer Occupancy Tax as defined in Chapter 160A-206 of the North Carolina General Statutes.

Inquiries

Direct inquiries to the Town of Seven Devils Finance Officer at 828-963-5343.
www.sevendevils.net

Remittance

Remittance should be made to the Town of Seven Devils.