



Town of Seven Devils

Tax Collection Department
1356 Seven Devils Road
Seven Devils, NC 28604

ROOM OCCUPANCY TAX REPORT

(REPORT DUE at SEVEN DEVILS BY THE 20th DAY OF EACH MONTH, EVEN IF YOU HAVE A ZERO REPORT)

For the month of _____, 20_____

Firm/Owner _____	Phone _____
Mail Address _____	Email _____
City _____	State _____ Zip _____

Rental Address _____	Owner _____	Rental Address _____	Owner _____
Rental Address _____	Owner _____	Rental Address _____	Owner _____
Rental Address _____	Owner _____	Rental Address _____	Owner _____
Rental Address _____	Owner _____	Rental Address _____	Owner _____

SALES

(SEE INSTRUCTIONS ON THE REVERSE SIDE)

Total Gross Occupancy Receipts (Excluding sales Tax)	\$ _____
(Multiply Total Gross Receipts by 6% and Enter Below).....	x 6%
Total Room Occupancy Tax	(+) \$ _____
Late Filing Penalty (See Instructions) (5% of taxes times # months).....	(+) \$ _____
Late Payment Penalty (See Instructions) (10% of taxes)	(+) \$ _____
Total Amount Due Seven Devils	(=) \$ _____
Total Amount Remitted	\$ _____

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.

SIGNATURE _____

DATE _____

Report must be signed by the business owner or partner if a partnership, or by an authorized officer if a corporation

INSTRUCTIONS

- 1. 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.
- 2. Exceptions.** This tax does not apply to accommodations furnished by nonprofit, charitable, educational, or religious organizations when furnished in furtherance of their nonprofit purpose.
- 3. Collection of Tax.** Every operator of a business subject to the tax levied under this section shall, on and after the effective date of the levy of the tax, collect the tax. This tax shall be collected as part of the charge for furnishing a taxable accommodation. The Tax shall be stated and charged separately from the sales records, and shall be paid by the purchaser to the operator of the business as a trustee for and on account of Seven Devils. The tax shall be added to the sale price and shall be passed on to the purchaser instead of being borne by the operator of the business.
- 4. Payment of Tax and Tax Report Forms.** The taxes due and payable to Seven Devils in monthly installments on or before the 20th day of the month following the month in which the tax accrues. Every person, firm, corporation, or association liable for the tax shall, on or before the 20th day of each month, prepare and render a return on the front of this form. The business should make copies of this form as needed. "On time" reports must be either hand delivered no later than 5:00 p.m. on the 20th or bear a U.S. Postal Service postmark no later than the 20th. When the 20th falls on either a Saturday, Sunday or legal holiday, the report and tax is then due the next business day. Tax shown to be due should be paid with the return; penalties will be imposed for late filing/late payment.
- 5. Failure to file a Return.** Failure to file a return by the due date results in a penalty equal to five percent (5%) of the amount of tax due for each month, or fraction thereof, during which the failure continues, not exceeding twenty-five percent (25%) in aggregate, or five dollars (\$5.00) whichever is greater. See NCGS 105-236(a)(3). **A zero report is required when there is no tax to report.**
- 6. Failure to pay Tax when due.** Failure to pay the tax when due will result in a penalty equal to ten percent (10%) of the amount of tax due, subject to a five dollar (\$5.00) minimum. This will be in addition to the penalty assessed for failure to file a return, if no return was filed. See NCGS 105-236(a)(4).
- 7. Not Public Record.** A room occupancy tax return is not public record and may not be disclosed except in accordance with NCGS 153A-148.1 or NCGS 160A-208.1.
- 8. Inquiries.** Direct inquiries to the Town Finance Officer at (828) 963-5343.
- 9. Remittance.** Remittance should be made to: Town of Seven Devils

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.