



# ROWAN COUNTY

## ROOM OCCUPANCY TAX REPORT

NAME	
ADDRESS	

Computation of Occupancy Tax for the Month/Year of	
1	Gross retail receipts ( <i>excluding sales tax</i> )
2	Less: Non-occupancy related receipts
3	Less: Occupancy receipts not subject to sales tax
4	Less: Occupancy receipts after 90 <sup>th</sup> consecutive day
5	Less: Credits on previously charged exempt receipts
6	Net retail receipts ( <i>line 1 less lines 2, 3, 4 and 5</i> )
7	Six percent tax ( <i>.06 x line 6</i> )
8	Total tax due ( <i>equal to line 7</i> )
9	Add: Penalty for late filing
10	Add: Penalty for late payment
11	Total tax and penalties due ( <i>add lines 8, 9 and 10</i> )

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

Date: \_\_\_\_\_ Signature: \_\_\_\_\_

**Please remit payment to: ROWAN COUNTY FINANCE DEPARTMENT  
130 WEST INNES STREET, SALISBURY, NC 28144**

**To avoid a penalty, this return must be received by the Rowan County Finance Department or postmarked on or before the 20<sup>th</sup> day of the month following the month in which the tax is accrued.**

**Penalties as stated in NC General Statutes, Chapter 105, Section 105-236:**

- (3) For failure to file a return on the date it is due, a penalty shall be assessed equal to five percent (5%) of the amount of the tax if the failure is for not more than one month, with an additional five percent (5%) for each additional month, or fraction thereof, during which the failure continues, not exceeding twenty-five percent (25%) in aggregate.
- (4) For failure to pay any tax when due, without intent to evade the tax, a penalty shall be assessed equal to two percent (2%) of the amount of the tax if the failure is for not more than one month, with an additional two percent (2%) for each additional month, or fraction thereof, during which the failure continues, not exceeding ten percent (10%) in aggregate.

Other penalties as stated in Section 105-236 are applicable and should also be noted.