



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 th 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 20th 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 ten percent (10%) of the tax.

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