

**FORSYTH COUNTY FINANCE DEPARTMENT**  
**4<sup>TH</sup> FLOOR ATTN: BETH GODWIN**  
**201 N. CHESTNUT STREET**  
**WINSTON SALEM, NORTH CAROLINA 27101**  
TEL. 336-703-2073 FAX 336-727-8045

**FORSYTH COUNTY ROOM OCCUPANCY AND TOURISM DEVELOPMENT TAX REPORT**

(TO BE FILED AND PAID WITHIN 20 DAYS FROM THE CLOSE OF EACH MONTH)  
PLEASE READ CAREFULLY INSTRUCTIONS PRINTED ON BACK FOR COMPLETING THIS FORM  
PLEASE MAKE ANY NECESSARY CORRECTIONS

FOR THE MONTH OF \_\_\_\_\_ YEAR \_\_\_\_\_ ACCOUNT \_\_\_\_\_

TRADE NAME UNDER WHICH BUSINESS IS OPERATED \_\_\_\_\_

NAME OF OWNER \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

STREET ADDRESS \_\_\_\_\_

CONTACT PERSON - TELEPHONE NUMBER - FAX NUMBER OR EMAIL ADDRESS \_\_\_\_\_

INDICATE BASIS OF REPORTING: \_\_\_\_ CASH \_\_\_\_ ACCRUAL BASIS SHOULD BE SAME AS SALES TAX REPORTING METHOD

**COMPUTATION OF OCCUPANCY TAX**

|   |  |
|---|--|
| <b>1. GROSS RETAIL RECEIPTS (EXCLUDING SALES TAX)</b>   |  |
| <b>2. LESS: OCCUPANCY RECEIPTS NOT SUBJECT TO SALES TAX</b>   |  |
| <b>3. LESS: NONOCCUPANCY RELATED RECEIPTS</b>   |  |
| <b>4. LESS: OCCUPANCY RECEIPTS AFTER 90<sup>TH</sup> CONSECUTIVE DAY</b>                                    |  |
| <b>5. LESS: CREDITS ON PREVIOUSLY CHARGED EXEMPT RECEIPTS</b>   |  |
| <b>6. NET RETAIL RECEIPTS</b>   |  |
| <b>7. OCCUPANCY TAX DUE: MULTIPLY AMOUNT ON LINE 6 BY 6%</b>  |  |
| <b>8. EXCESS TAX COLLECTED</b>  |  |
| <b>9. PENALTY DUE: (10% FOR FAILURE TO PAY-SEE INSTRUCTIONS ON BACK)</b>                                    |  |
| <b>10. ADDITIONAL TAX DUE: (5%-25% PER MONTH-SEE INSTRUCTIONS ON BACK)</b>                                  |  |
| <b>TOTAL TAX/PENALTY TO BE RECEIVED BY THE 20th OF THE MONTH<br/>MAKE CHECK PAYABLE TO : FORSYTH COUNTY</b> |  |

TOTAL RENTAL UNITS AVAILABLE: \_\_\_\_\_

TOTAL NUMBER OF RENTAL UNITS OCCUPIED(TOTAL DAILY RENTAL PER UNIT): \_\_\_\_\_

CERTIFICATION: I CERTIFY UNDER PENALTIES OF LAW THAT THIS REPORT, INCLUDING ALL STATEMENTS AND SCHEDULES ATTACHED HERETO IS A TRUE AND COMPLETE REPORT COVERING THE MONTH NAMED ABOVE IN ACCORDANCE WITH THE RECORDS OF THE REPORTING TAXPAYER.

DATE \_\_\_\_\_

NAME-PLEASE PRINT \_\_\_\_\_

SIGNATURE \_\_\_\_\_

TITLE \_\_\_\_\_

TELEPHONE # \_\_\_\_\_

|   |
|---|
| <p><b><u>FINANCE</u></b><br/> <b><u>OFFICE USE ONLY</u></b></p> |
| <p>AMOUNT REMITTED</p>  |

## GENERAL INSTRUCTIONS

Reports must be filed and taxes paid by the 20th of the month following the month in which the tax accrues. Tax shown to be due must be paid with return or penalties will be imposed. **RETURNS MUST BE FILED EACH MONTH EVEN THOUGH NO TAX IS DUE.**

Remittance should be made by check or money order made payable to:

**FORSYTH COUNTY  
4<sup>TH</sup> Floor Attn: Beth Godwin  
201 N. Chestnut Street  
WINSTON-SALEM, NC 27101**

The following information is given to assist in completing the Forsyth County Occupancy and Tourism Development Tax Report. This form is preprinted based on information of record. Please make any necessary corrections.

Line 1- Enter the **Gross Retail Sales** as reported on Line one (1) of the North Carolina Department of Revenue Sales and Use Tax Report, less sales tax.

Line 2- **Occupancy Receipts Not Subject to Sales Tax** are those receipts for which the hotel, motel or inn did not collect a sales tax due to statutory exemption.

Line 3- **Nonoccupancy Related Receipts** are those receipts from retail sales not derived from rental of rooms, lodging or similar accommodations.

Line 4- **Rooms Rented for More Than 90 Consecutive Days to Same Occupant** are those receipts derived from the rental of a room or rooms to the same occupant for that portion of the continuous rental of the room after the ninetieth (90<sup>th</sup>) consecutive day of rental.

Line 5- **Credits on Previously Charged Exempt Receipts** are available upon documentation of tax paid on retail receipts that were from room rentals to the same occupant for days 1-89 in a rental of 90 consecutive days and were included in gross receipts in prior month's report.

Line 6- **Net Retail Receipts Subject to Occupancy Tax**- Enter total of Line 1, less lines 2 through 5.

Line 7- **Occupancy Tax Due**- Multiply amount of Line 6 by 6%.

Line 8- **Excess Tax Collected**-same rules as Sales and Use Tax report.

Line 9- **Penalty Due**- **NCGS 153A-155** states occupancy tax is due and payable on or before the 20th of the month following the month in which the tax accrues. **Payment must be in our office by the 20th** in order to avoid the penalty of 10% of the tax, subject to a minimum of \$5.00.

Line 10- **Additional Penalty Due**- Should the report be more than thirty (30) days late, an additional tax of five percent (5%) of the tax due on Line 7 should be added for each thirty (30) days or **a fraction thereof** not to exceed 25% or \$5.00 which ever is greater.

Enter the amount to be remitted including any applicable penalties.

Enter the total rental units available for rental. Such as 50 units.

Enter the total rental units occupied for the month. Such as total days units were occupied 750.

If there are any questions, please contact **BETH GODWIN, Accounting Specialist 336-703-2073**.