



JACKSON COUNTY ROOM OCCUPANCY TAX RETURN FORM

ACCOUNT#

NAME OF ENTITY _____
ADDRESS _____
E-MAIL ADDRESS _____

FOR CALENDAR MONTH: _____

	4%	Total
Total Occupancy Sales Excluding Tax	_____	_____
Collected Occupancy Tax @ 4%	_____	_____
Failure to File		_____
Failure to Pay Tax When Due		_____
TOTAL DUE:		_____
Number of Room Nights Available (Hotel/Motel Only)		_____
Number of Room Nights Rented (Hotel/Motel Only)		_____

AUTHORIZED SIGNATURE AND CERTIFICATION:

This report must be signed by the owner of a business; or if a partnership, by a partner; or if a corporation, by an authorized officer.
I hereby certify that this return is to the best of my knowledge a true and complete report.

AUTHORIZED SIGNATURE	TITLE	DATE
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Contact Person: Name (**Printed**) _____

Address: _____

INSTRUCTIONS AND EXPLANATION OF PENALTIES:

Effective January 1, 2013 a four percent (**4%**) room occupancy tax should be collected on the gross receipts derived from the rental of any room, lodging, or similar accommodation furnished by any hotel, motel, inn, or similar place within Jackson County that is subject to the sales tax imposed by the state under the G.S. 105-164.4(3). This return is required to be filed along with applicable payment to Jackson County **on or before the 20th** day of the month following the month in which the occupancy tax accrues.

PENALTIES:

FAILURE TO FILE RETURN: The penalty is 5% of the amount of the tax if the failure is not more than one month, with an additional 5% for each month, or fraction thereof, during which the failure continues, not exceeding 25% in the aggregate, or \$5.00, whichever is greater.

FAILURE TO PAY TAX WHEN DUE: The penalty is 10% of the amount of the tax for failure to pay the tax when due, without intent to evade the tax, except the penalty shall in no event be less than \$5.00. (*Minimum penalty is \$5.00.*)

Any questions regarding the room occupancy tax should be directed to the County Finance Office at 828-631-2251.

REMIT FORM AND CHECK ON OR BEFORE THE 20TH OF THE MONTH TO:

**JACKSON COUNTY FINANCE OFFICE
401 GRINDSTAFF COVE ROAD
SYLVA, NC 28779
FAX: 828-586-7506**