County Revenue Department

Brunswick County

PO Box 29 • Bolivia, NC 28422 • (910) 253-2729
Fax: (910) 253-2432

Room Occupancy Tax Return

(To be received or US Postmarked within 15 days from the close of each month)
Please read carefully instructions on back before completing this form

For The Month Of _____ , 20____

_____
PARCEL (required)

_____
Individual Name/Business Name

_____
Federal ID No. or Social Security Number

_____
Mailing Address

_____
Individual/Business Phone Number

_____
City State Zip Code

Street Address of Property _____
Owner of Business - Name _____
Address _____
Phone Number _____

COMPUTATION OF OCCUPANCY TAX	COLUMN A SALES	COLUMN B OCCUPANCY TAX
1. Gross Retail Receipts (Excluding Sales Tax)	$	
2. Less: Non-Occupancy related Receipts	$	
3. Less: Occupancy receipts Not Subject to Sales Tax	$	
4. Less: Occupancy receipts after 90th Consecutive day	$	
5. Less: Credits on Previously Charged Exempt Receipts	$	
6. Net Retail Receipts	$	
7. OCCUPANCY Tax Due: Multiply Amount on Line 6 by .01		$
8. Penalty Due: (See No. 5 of How to Prepare the Return)		$
9. Additional Tax Due: (See No. 5 of How to Prepare the Return)		$
10. TOTAL TAX TO BE REMITTED *(Sum of Lines 7,8, & 9)*	MAKE CHECK PAYABLE TO BRUNSWICK COUNTY REVENUE	$

If more space is needed, please attach an additional sheet identifying all information required.

Make check payable to Brunswick County Revenue.

CERTIFICATION. This is to certify, under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief, this tax report including any accompanying statements, schedules and other information is true and complete.

Date _____ Name - Please Print _____ Signature _____

	THIS SPACE FOR TAX OFFICE USE ONLY
DATE RECEIVED	
AMOUNT REMITTED	
RECEIVED BY	

WHITE COPY • RETURN TO BRUNSWICK COUNTY WITH REMITTANCE

YELLOW COPY • RETAIN FOR YOUR RECORDS

HOW TO PREPARE THE REPORT
INDIVIDUAL AND/OR BUSINESS

1. Fill in the appropriate information at the top of each form
2. The tax is computed by multiplying 1% times the total Net Retail Receipts
3. Remittance must be made by check or money order made payable to Brunswick County Revenue. **DO NOT SEND CASH.**
4. **Returns must be filed each month even though no tax is due.**
5. If the return is filed after the due date, add a penalty of 5% of the occupancy tax due. If the tax is not paid when due, add penalty of 10% of the occupancy tax due. Should the return be RECEIVED more than 30 days late, and additional tax of 5% of the occupancy tax due should be added for each 30 days or fraction thereof. The State Law requires a 15% penalty any month the report and tax are not RECEIVED by the due date (G.S. 105-23 6. Penalties.) **Any person, firm corporation or association which willfully attempts in any manner to evade the occupancy tax or make a return, and who willfully fails to pay such tax or make and file such return, shall, in addition to the penalties imposed, be guilty of a misdemeanor, and shall be punished by a fine not to exceed $1,000 or imprisonment not to exceed six months, or by both.**
6. The 1% occupancy tax levied shall be added to the rental price and shall be passed on to the purchaser. The tax shall be stated and charged separately from the sales records, and shall be paid by the purchaser to the owner of the business as trustee for and on account of the County.
7. If a rental agent handles your property, the rental agent will, for all moneys they collect, report your tax. However, if you rent your properties for certain periods by yourself, it shall be your responsibility to file the report and pay the accommodations tax.
8. The return must be filed by the fifteenth of the month following the month in which the tax accrues. Tax shown to be due must be paid with the return; penalties will be imposed for late payment.
9. **Forms must be completed in its entirety.**