

County Revenue Department
Brunswick County
 PO Box 29 Bolivia, NC 28422
 (910) 253-2829

Room Occupancy Tax Return

(To be received or US Postmarked within 25 days from the close of each month)

For The Month Of _____, 20_____

Taxing Jurisdiction	Federal ID No.
Mailing Address	Business Phone Number
City State Zip Code	

COMPUTATION OF OCCUPANCY TAX	COLUMN A Receipts	COLUMN B Tax
1. Total Gross Receipts Received		
2. Occupancy Tax: Multiply Amount on Line 1 by .01		
3. Collection Fee: Multiply Amount on Line 2 by .015		
10. TOTAL TAX TO BE REMITTED (Line 2 minus Line 3)		

Make check payable to Brunswick County Revenue

CERTIFICATION. This is to certify, under penalties prescribed by law, I hereby affirm 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	

HOW TO PREPARE THE REPORT
TAXING JURISDICTION

- Fill in the appropriate information at the top of each form
- The tax is computed by multiplying 1% times the total gross rental receipts
- Please compute the collection fee to be retained by you by multiplying .015 times the 1% occupancy tax amount. Subtract this amount from the 1% occupancy tax to determine the Total Amount Due.
- Remittance must be made by check or money order made payable to Brunswick County Revenue. **DO NOT SEND CASH OR STAMPS.**
- **Returns must be filed each month even though no tax is due.**
- If your municipal return is filed after the due date, a penalty of 5% of the occupancy tax due is applicable. If the tax is not paid to you when due, a penalty of 10% of the occupancy tax due is applicable. Should the return be RECEIVED more than 30 days late by you, an 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. 105-236. PENALTIES.). **Any person, firm corporation or association which willfully attempts in any matter 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.**
- 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.
- The return must be filed by the twenty-fifth of the month following the month in which the tax accrues. Tax shown to be due must be paid with the return.
- **Forms must be completed in its entirety.**