

TOWN OF TOPSAIL BEACH
820 S. ANDERSON BLVD.
TOPSAIL BEACH, NC 28445

ROOM OCCUPANCY
TAX RETURN

(Instructions On Reverse Side)

For the Month _____, 20____
(To be filed within 15 days from close of each month)

TRADE NAME/AGENCY

NAME OF OWNER

MAILING ADDRESS CITY STATE ZIP

RENTAL LOCATION ADDRESS CITY STATE ZIP

If no income during this reporting period, check here _____

Final seasonal report? Indicate re-opening date _____

No longer in business? Date ceased operations _____

1	Rental receipts subject to tax	\$
2	Pender County Tax (line 1 x 3%)	\$
3	Topsail Beach Tax (line 1 x 3%)	\$
4	Penalties*	\$
5	Total amount due (add lines 2, 3, 4, and 5)	\$

* Penalties will be computed by collecting agency governed by applicable General Statute.

Certification: This is to certify that this report, including all attachments, has been examined by me, and is, to the best of my knowledge and belief, a true and complete report made in good faith covering the month indicated above and the same is in accordance with the books and records of the reporting taxpayer.

Date _____

Signature _____

INSTRUCTIONS

Rental receipts subject to tax include rental of any room, lodging or accommodations furnished by a hotel, motel, inn, tourist camp, bed and breakfast or similar place now subject to the sales tax imposed by the State and from the rental of private residences and cottages within the county, **except** for room, lodging or accommodation furnished to the same person for a period of 90 or more continuous days.

1. The tax shall be added to the sales price and shall be passed on to the purchaser/tenant. The tax shall be stated in writing and charged separately from the sales records.

2. The following shall collect applicable taxes: every operator of a business subject to the tax, every owner of a private residence subject to the tax, every rental agency who manage/rent private residences on behalf of owners.

3. A return must be filed each month on or before the 15th of every month following the month in which the tax accrues. Monies for rentals are to be reported in the month they are received. The tax shown to be due must be paid with the return. Late filed returns and taxes not filed timely will be subject to penalties.

4. Returns should be mailed to the address on the front of the form.

5. Questions can be directed to 910-328-5841.

6. Any person who willfully attempts in any manner to evade the occupancy tax or who willfully fails to pay the tax or file the return will be subject to penalties and legal action as governed by applicable General Statute.