

WAKE COUNTY TAX ADMINISTRATION  
 ROOM OCCUPANCY TAX DIVISION  
 P. O. BOX 2719, RALEIGH NC 27602-2719  
 (919) 856-5999

Report for Calendar Month Of: \_\_\_\_\_

To Be Filed On Or Before: \_\_\_\_\_

**Wake County Room Occupancy Tax Return**

Account #: \_\_\_\_\_

Corporate Name & Address:

\_\_\_\_\_

Trade Name & Business Location:

\_\_\_\_\_

SALES	
1. Gross Retail Receipts (Excluding Sales Tax)	_____
2. Less: Non-occupancy Related Receipts	_____
3. Less: Receipts After 89 <sup>th</sup> Consecutive Day	_____
4. Less: Prev Charged Exempt Receipt Credit	_____
5. Net Retail Receipts	_____
TAX DUE	
6. Occupancy Tax Due (Multiply Line 5 by .06)	_____
7. Add penalties and interest if filed after due date	_____
8. Total Tax Due	_____
9. Bal Due, (Credit) Due, Excess Tax Collected	_____
10. Total Tax Remitted	_____

CERTIFICATION: This is to certify that this report is to the best of my knowledge and belief a true and complete report for the month indicated.

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

Telephone #: \_\_\_\_\_

-----Cut here before returning with payment-----

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## **GENERAL INFORMATION**

Reports must be received or U.S. postmarked on or before the 20th day of the month following the month in which the tax accrues. Payment of tax due including penalties for late payment (if applicable) must be remitted with this form. Remittance should be made by check or money order made payable to: **Wake County Department of Tax Administration**. One check for all locations will be accepted; however, a separate report for each location must be submitted.

If the report is RECEIVED after the due date, add a penalty of 5% of the Occupancy Tax Due as shown on line 6. If the tax is not PAID when due, add a penalty of 10% of the Occupancy Tax Due as shown on line 6. Therefore, if filed late, but not more than 30 days late, the penalty is 15% of the tax. Should the report be RECEIVED more than 30 days late, an additional tax of 5% of the Occupancy Tax Due should be added for each 30 days or fraction thereof. Failure to file penalty is 5% per month or any portion thereof up to 25% of the tax due, plus a 10% failure to pay penalty. Other penalties may apply. (G.S. 105-236. PENALTIES.) Interest is added to late returns at the rate of 5% per annum (.4167% per month).

Reports must be filed each month even though no tax is due.

## **RETURN CHECK PENALTIES**

N. C. General Statute 105-236 states: "When the bank upon which any uncertified check tendered to the Department of Revenue in payment of any obligation due to the Department returns the check because of insufficient funds or the nonexistence of an account of the drawer, the Secretary shall assess a penalty equal to ten percent (10%) of the check, subject to a minimum of one dollar (\$1.00) and a maximum of one thousand dollars (\$1,000). This penalty does not apply if the Secretary finds that, when the check was presented for payment, the drawer of the check had sufficient funds in the account at a financial institution to pay the check and, by inadvertence, the drawer of the check failed to draw the check on the account that had sufficient funds

## **HOW TO PREPARE THE REPORT**

- Line 1:** Gross Retail Receipts – This figure includes all taxable and non-taxable receipts.
- Line 2:** Non-occupancy Related Receipts are receipts from retail sales that are not derived from "rentals of any sleeping room or lodging furnished." "Room" – a partitioned part of the inside of a building designated or used as lodging. Includes suites of rooms that have, in one or more rooms or areas, sleeping accommodations, whether or not actually used by the occupants. Receipts for which the business did not collect a sales tax due to a statutory exemption.
- Line 3:** Occupancy receipts after the 89<sup>th</sup> consecutive day are receipts derived from the rental of a room to the same person for that portion of the continuous rental of the room after the 89<sup>th</sup> consecutive day of rental. Credits on previously charged exempt receipts are available upon documentation of tax paid on retail receipts that were from room rentals to the same person for days 1–89 in a rental of 90 consecutive days or more and were included in gross receipts in the report for the prior month.
- Line 4:** Credits on previously charged exempt receipts are available upon documentation of tax paid on retail receipts that were from room rentals to the same person for days 1-89 in a rental of 90 consecutive days or more and were included in gross receipts in the report for the prior month.
- Line 5:** Net Retail Receipts – Subtract Lines 2, 3, and 4 from Line 1.
- Line 6:** Occupancy Tax Due – Multiply the total from Line 5 by .06 to compute the tax due.
- Line 7:** Penalties & Interest – Refer to General Information section above.
- Line 8:** Total Tax Due – Add Line 6 and Line 7.
- Line 9:** Balance Due, (Credit) Due, Excess Tax Collected - If you receive a notice from our office during the month indicating you have a balance or credit on your account, enter that figure on this line. If excess tax is collected, enter here. If the total entered on this line is a combination of amounts, note "See Attached" and supply a worksheet detailing all items that make up the total of Line 9.
- Line 10:** Total Tax Remitted – Total Tax Due from Line 8 plus any balance due or less any credit due shown on Line 9. Make your check or money order payable for this amount.