

ROOM OCCUPANCY TAX RETURN

(TO BE FILED & PAID WITHIN **20** DAYS FROM THE CLOSE OF EACH MONTH)

PLEASE READ CAREFULLY INSTRUCTIONS PRINTED ON BACK FOR COMPLETING THIS FORM

For The Month Of _____, 20_____

Account Number _____ Owner ID _____

Corporate Name _____

Federal ID or Social Security Number _____

Trade Name or Care of Name _____

Business Phone Number _____

Mailing Address _____

City _____ State _____ Zip Code _____

Street Address of Business Property: _____

Name of Business Contact: _____

Contact Phone Number: _____ Email Address: _____

	COLUMN A SALES	COLUMN B TAX DUE
Total Rooms Available for Rent: _____		
Total Room Nights Sold: _____		
1. Gross retail rental receipts (excluding sales tax)	\$ _____	
2. LESS: occupancy receipts not subject to sales tax	\$ - _____	
3. LESS: occupancy receipts after 90th consecutive day	\$ - _____	
4. LESS: credits on previously charged for days 1 - 89	\$ - _____	
5. Net gross retail rental receipts	\$ _____	
6. TOTAL ROOM OCCUPANCY TAX (multiply line 5 by 6%)		\$ _____
7. Penalty: FAIL TO FILE BY DUE DATE 5% per month of the tax due filed late-max 25%		\$ _____
8. Penalty: FAIL TO PAY BY DUE DATE 10% of the tax due when paid late		\$ _____
9. TOTAL TAX / PENALTY REMITTED		\$ _____
(Make check payable to Cumberland County Tax Collector)		

*** PLEASE COMPLETE THE FOLLOWING REGARDING ANY CHANGES TO THIS ACCOUNT:**

<input type="checkbox"/> Location Address	<input type="checkbox"/> Change of Ownership	Please explain & attach documentation (i.e., Bill of Sale): _____ _____
<input type="checkbox"/> Mailing Address	<input type="checkbox"/> Trade Name	
<input type="checkbox"/> Phone Number	<input type="checkbox"/> Date Sold / /	
<input type="checkbox"/> Other	<input type="checkbox"/> Date Closed / /	

CERTIFICATION. This is to certify that this report, including all statements and schedules attached hereto, 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 named above and that same is in accordance with the records of the reporting taxpayer.

Date _____ Name-Please Print _____ Signature _____

THIS SPACE FOR TAX OFFICE USE ONLY	
Return Postmark Date	
Payment Postmark Date	

CUMBERLAND COUNTY ROOM OCCUPANCY TAX INSTRUCTIONS

Filing Information

- A return must be filed and the tax paid by the twentieth (20th) day of the month following the month in which the tax accrues. The return may be filed by personal delivery, U.S. mail, or online. If mailed, the return will be deemed filed as of the date shown on the postmark affixed by the U.S. Postal Service. Please note that the date on a METERED stamp or by online services such as STAMPS.COM is not considered official U.S. Postal Service postmarks and will incur penalties if received untimely.
- If you do not owe any tax for a month, you should file a report showing “NO TAX DUE” on Line 6.
- Remittance should be made by check or money order and payable to the Cumberland County Tax Collector. Do not send cash.
- Line 1 – A return should be filed for each accommodation address within Cumberland County.
- Line 2 – “Occupancy receipts not subject to sales tax” are those receipts for which the hotel, motel, or inn did not collect sales tax due to a statutory exception.
- Line 3 – “Occupancy receipts after 90th consecutive day” are those receipts derived from the rental of a room to the same person for that portion of the continuous rental of the room after the ninetieth (90th) consecutive day of rental.
- 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 one through eighty-nine (1-89) in a rental of ninety (90) consecutive days or more and were included in gross receipts in prior month’s reports.

Penalties, Interest, and Remedies

- Line 7 – If the return is filed after the due date, add five percent (5%) of the amount of the tax, with an additional five percent (5%) for each additional month, not exceeding twenty-five percent (25%) in total.
- Line 8 – If you fail to pay the tax when due, add a penalty of ten percent (10%) of the amount of the tax.
- When the bank returns a check because of insufficient funds or nonexistence of an account, a penalty will be assessed of \$1.00 or ten percent (10%) of the amount of the check, whichever is greater, subject to a maximum of \$1,000.00 per N.C. General Statute 105-236(a)(1).
- Any person, firm, corporation or association which willfully attempts in any manner to evade the Prepared Food and Beverage Tax or to 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 one thousand dollars (\$1,000) or imprisonment not to exceed six months, or by both.

Policies and Procedures

- Cumberland County Board of Commissioners enacted an Ordinance known as the Cumberland County Room Occupancy Tax codified as Article IX of Chapter 7 of the Cumberland County Code effective October 1, 1984, except as specifically amended by the Board of Commissioners’ ordinance of January 2002. The tax so levied is a six percent (6%) tax upon the gross receipts of every person, firm, corporation, or association derived from the rental of any sleeping room or lodging furnished in any hotel, motel, or inn located within Cumberland County that is subject to sales tax imposed by the State of North Carolina pursuant to N.C.G.S. 105-164.4(a)(3).
- A return filed with the Cumberland County Tax Administration Office under this Ordinance is not a public record as defined by Section 132-1 of the North Carolina General Statutes and may not be disclosed except as required by law.
- Administrative policies, rules, regulations and procedures for the assessment and collection of this tax are available from the Cumberland County Tax Administrator’s Office by calling 910-678-7590, 910-678-7592 or faxing 910-678-7582.