



ROCKINGHAM COUNTY
PO Box 41
WENTWORTH, NC 27375

Room Occupancy Tax Return

Forms & Amount Due are to be remitted by the 20th of each month following the month in which the tax accrues

Please carefully read instructions on back before completing this form

Report for Month of _____, 20____

Business Name: _____

Owner/Corporate Officer: _____

Street Address: _____

Mailing Address (If Different): _____

Phone Number: _____ Email: _____

Computation of Occupancy Tax

1. Gross Receipts from Taxable Rentals (excluding sales tax) _____ X 3% _____

2. Less Occupancy Receipts after 90th Consecutive Day _____

Penalties: See Instructions on Back of Form

3. Penalty for late filing of Return (5% for each 30 days late) _____

4. Penalty for late Payment _____ X 10% _____

5. Total Amount Due _____

Certification

This is to certify that this report including all statements and schedules attached hereto, has been examined by me, and to the best of my knowledge and belief, a true and complete report made in good faith covering the month named above and the same is in accordance with the records of the recording taxpayer.

Signature: _____

Printed Name: _____ Date: _____

For Internal Use Only

Date Received: _____

Amount Received: _____

Received by: _____

Notes:

ROCKINGHAM COUNTY ROOM OCCUPANCY TAX INSTRUCTIONS

1. The Rockingham County Room Occupancy Tax is currently 3% of the gross receipts derived from the rental of any room, lodging, or similar place within the County now subject to the North Carolina Sales Tax imposed under N.C.G.S. §105-164.4(a)(3).
2. This tax does not apply to accommodations furnished by non-profit, charitable, educational, or religious organizations.
3. **The Room Occupancy Tax Return is to be submitted, with the taxes due, on or before the 20th of each month following the month in which the tax accrues.** The form is to be filled out completely, signed and dated and returned with payment to the Rockingham County Finance Department, PO Box 41, Wentworth, NC 27375-8881.
4. **Penalties:**
 - a. **Failure to file Return when due:** In case of failure or refusal to file the return when due, add a penalty of 5% of the occupancy tax due. There shall be an additional 5% for each 30 days or fraction thereof that the return is late up to 25%. (N.C.G.S. §105-236(a)(3))
 - b. **Penalty for Failure to Pay Tax when due:** Add 10% of the tax owed for failure to pay when due. (N.C.G.S. §105-236(a)(4))
 - c. **Additional Penalties may be applicable:** Additional penalties may apply for findings of negligence or fraud. (N.C.G.S. §105-236(5),(6))
5. Failure to pay tax when due could result in collection remedies being imposed, which could include attachment, garnishment, debt set-off, or a civil lawsuit.
6. Failure to file a return and pay the tax when due could also result in criminal prosecution pursuant to N.C.G.S. §105-236(7) - (10), up to a felony charge.
7. To access forms go to the Rockingham County Center for Economic Development Small Business and Tourism website: <http://www.visitrockinghamcountync.com/handy-guides/> or contact Robin Yount, Tourism Manager at PO Box 66, Wentworth, NC 27375, phone: 336-342-8138 or by email: ryount@co.rockingham.nc.us