



CONFIDENTIAL

CITY OF GOLDSBORO

(919) 580-4340

P.O. DRAWER A
NORTH CAROLINA
27533-9701

OCCUPANCY TAX

**** REPORTS MUST BE RECEIVED WITHIN 20 DAYS FROM THE CLOSE OF EACH MONTH ****

Report for the Month of _____, _____

Trade Name Under Which Business is Operated _____

Social Security or Federal I.D. No. _____ Business Telephone _____

Mailing Address _____

Street Address _____

Owner of Business - Name and Address _____

COMPUTATION OF OCCUPANCY TAX

Table with 3 columns: Description, Column A Sales, Column B 5% Occupancy Tax. Rows include Gross Retail Receipts, Online Travel Company Receipts, Less: Non-Occupancy Related Receipts, Less: Occupancy Receipts Not Subject to Sales Tax, Net Retail Receipts, Total Occupancy Tax Due (5% of line 5), Penalty Due, and TOTAL TAX TO BE REMITTED.

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 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 reporting taxpayer.

(print full name) _____ Signature _____ Date _____

*OFFICE USE ONLY

* _____ *
* Date Received Amount Remitted: Received By: *

READ INSTRUCTIONS ON BACK

INSTRUCTIONS

1. **Reports must be received within 20 days from the close of each month.** Payment of tax due including penalty for late payment (if applicable) must be remitted with this form.
2. Remittance should be made by check or money order made payable to: CITY OF GOLDSBORO. Do NOT send cash or stamps.
3. Hotel, Motel, or Inn chains may send one check for all locations; however, a separate report must be filed for each location.
4. If the report is not filed on the date it is due, a penalty will be assessed equal to five percent (5%) of the amount of the tax if the failure is for not more than one month, with an additional five percent (5%) for each additional month, or fraction thereof, not exceeding twenty-five percent (25%) in the aggregate, or five dollars (\$5.00), whichever is the greater.
5. Reports must be filed each month even though no tax is due. Applicable penalty will be due for late filing (see #4 above).
6. Gross Retail Receipts (Line 1) are those receipts from gross retail sales as reported on the North Carolina Department of Sales and Use Tax Report, (less sales tax).
7. Non-Occupancy Related Receipts (Line 3) are those 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 designed or used as a lodging. Includes suites of rooms which have, in one or more rooms or areas, sleeping accommodations, whether or not actually used by the occupants.
8. Occupancy Receipts Not Subject to Sales Tax (Line 4) are those receipts for which the hotel, motel, or inn did not collect a sales tax due to statutory exemption.

This tax was authorized by the Goldsboro City Council on August 19, 1991 in accordance with Chapter 555 of the 1991 Session Laws of the North Carolina General Assembly.