Pilot Mountain Town Hall
124 West Main Street
Pilot Mountain, NC 27041

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ROOM OCCUPANCY TAX REPORT

The report and total amount due must be remitted to the Town of Pilot Mountain on or before the fifteenth (15th) day of the month following the month in which the tax accrues. All checks should be made payable to the Town of Pilot Mountain.

INSTRUCTIONS

1. Enter gross retail sales as reported to the North Carolina Department of Revenue on the Sales and Use Tax Report, less sales tax.
2. Non-occupancy related receipts are those receipts from retail sales not derived from rental of rooms, lodging, or similar accommodations.
3. Occupancy receipts not subject to sales tax would be those receipts such as receipts derived from the rental of a room or rooms to the same occupant for more than 90 days.
4. Enter total of Line 1, less lines 2 and 3.
5. Multiply Line 4 by 6%.

NOTICE OF PENALTIES

- Failure to File Return: 5% of the amount of the tax if the failure is for not more than one month, with an additional 5% for each additional month, or fraction thereof, during which the failure continues, not exceeding 25% in the aggregate, but in no event less than $5.00.
- Failure to pay tax when due: 10% of the tax, but in no event less than $5.00.
- Other penalties, including civil and criminal penalties, as provided for in NC General Statute 105-236.

Submittal Month/Year:	**NC Sales Tax Number:**
Registered Trade Name of Business:	**Phone Number:**
Business Street Address:	**City / State / Zip Code:**
Business Mailing Address:	**City / State / Zip Code:**
Name & Address of Business Owner:	**City / State / Zip Code:**

COMPUTATION OF OCCUPANCY TAX

1. Gross retail receipts (less sales tax)	
2. Less: Non-occupancy related receipts	
3. Less: Occupancy receipts not subject to sales tax	
4. Total gross receipts subject to occupancy tax	
5. Total tax (6% of line 4)	
6. Add penalty	
7. Total amount due	
8. Total amount remitted	

CERTIFICATION OF TAXPAYER:

I certify under penalties of law that this report, including all statements and schedules attached hereto, is a true and complete report covering the month named above and in accordance with the records of the reporting taxpayer.

Signed: _____ **Date:** _____

Print Name: _____

RETURN ORIGINAL TO TOWN WITH REMITTANCE