



CURRITUCK COUNTY
OCCUPANCY TAX REPORT
CONFIDENTIAL

RETURN TO:
CURRITUCK COUNTY TAX OFFICE
P. O. BOX
CURRITUCK NC 2792

Report for the Month of
_____, 20_____

PHONE: 252-232-3005
FAX: 252-232-3568

NOTE: REPORTS ARE DUE BY THE
20TH OF THE MONTH

Instructions on reverse side

Sale Tax I.D. # _____ Telephone: _____ Cell: _____

Name of Firm/Owner _____ Rental Location: _____

Name of Firm/Owner _____ Street Address _____

Mailing Address _____ City _____

House/Cottage Name (if applicable)

Email Address _____

***If no income during reporting period, check here _____

***If SEASONAL, business will be closed from _____ thru _____, 20_____

***If no longer in business, furnish date business ceased to operate _____, 20_____

Provide gross receipts (round to nearest \$) excluding tax collected. Enter by type and location.

Table with 3 columns: LOCATION, TYPE, TOTAL GROSS RECEIPTS. Rows include CURRITUCK CO. OUTER BANKS, CURRITUCK CO. MAINLAND, and TOTAL GROSS RECEIPTS.

Multiply Total Gross Receipts By 6% and Enter Below

TAX: _____

(If applicable) LATE FILING PENALTY: (5A) _____ 5% PER MONTH (or fraction thereof)
(see instructions 5A & 5B for Penalties)

LATE PAYMENT PENALTY: (5B) _____ 2% PER MONTH (or fraction thereof)

TOTAL AMOUNT REMITTED: _____

MAKE CHECK OR MONEY ORDER PAYABLE TO: CURRITUCK COUNTY TAX OFFICE

CERTIFICATE OF TAXPAYER: This is to certify that this report, including all attachments, 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 indicated above and that same is in accordance with the books and records of the reporting taxpayer.

DATE: _____, 20_____ SIGNED: _____

Report must be signed by owner of business, by partner if a partnership, or if a corporation by an authorized officer.

INSTRUCTIONS

1. **OCCUPANCY TAX** – SIX PERCENT (6%) OF GROSS RECEIPTS DERIVED FROM RENTAL OF ROOM, LODGING, OR SIMILAR ACCOMODATIONS FURNISHED BY ANY HOTEL, MOTEL, INN, TOURIST CAMP, OR SIMILAR PLACE, INCLUDING PRIVATE RESIDENCES AND COTTAGES RENTED TO TRANSIENTS.
2. **EXCEPTIONS** – THIS TAX DOES NOT APPLY TO ACCOMODATIONS FURNISHED BY NON-PROFIT CHARITABLE, EDUCATIONAL, OR RELIGIOUS ORGANIZATIONS WHEN FURNISHED IN FURTHERANCE OF THEIR NON-PROFIT PURPOSE. THIS TAX ALSO DOES NOT APPLY TO ANY PRIVATE RESIDENCE OR COTTAGE THAT IS RENTED LESS THAN FIFTEEN (15) DAYS IN A CALENDAR YEAR OR TO ANY ROOM, LODGING OR ACCOMODATIONS SUPPLIED TO THE SAME PERSON FOR A PERIOD OF NINETY (90) OR MORE CONTINUOUS DAYS. THIS TAX IS IN ADDITION TO ANY STATE OR LOCAL SALES TAX.
3. **COLLECTION** – EVERY OPERATOR OF A BUSINESS SUBJECT TO THE TAX LEVIED UNDER THIS ACT SHALL ON OR AFTER THE EFFECTIVE DATE OF THE LEVY OF THE TAX, COLLECT THE TAX. THIS TAX SHALL BE COLLECTED AS PART OF THE CHARGE FOR FURNISHING A TAXABLE ACCOMODATION. THE TAX SHALL BE STATED AND CHARGED SEPARATELY FROM THE SALES RECORDS, AND SHALL BE PAID BY THE PURCHASER TO THE OPERATOR OF THE BUSINESS AS TRUSTEE FOR AND ON ACCOUNT OF CURRITUCK COUNTY. THE TAX SHALL BE ADDED TO THE SALES PRICE AND SHALL BE PASSED ON TO THE PURCHASER INSTEAD OF BEING BORNE BY THE OPERATOR OF THE BUSINESS.
4. **ADMINISTRATION** – THE COUNTY SHALL ADMINISTER A TAX LEVIED UNDER THIS ACT. A TAX LEVIED UNDER THIS ACT IS DUE AND PAYABLE TO THE COUNTY TAX COLLECTOR IN MONTHLY INSTALLMENTS ON OR BEFORE THE TWENTIETH (20) DAY OF THE MONTH FOLLOWING THE MONTH IN WHICH THE TAX ACCRUES. EVERY PERSON, FIRM, COPORATION, OR ASSOCIATION LIABLE FOR THE TAX SHALL, ON OR BEFORE THE TWENTIETH (20) DAY OF EACH MONTH, PREPARE AND RENDER AN OCCUPANCY TAX REPORT PRESCRIBED BY THE COUNTY. THE RETURN SHALL STATE THE TOTAL GROSS RECEIPTS DERIVED IN THE PRECEEDING MONTH FROM RENTALS AND SALES UPON WHICH THE TAX IS LEVIED. A RETURN WITH THE CURRITUCK COUNTY TAX COLLECTOR UNDER THIS ACT IS NOT A PUBLIC RECORD AS DEFINED BY G.S. 132-1 AND MAY NOT BE DISCLOSED EXCEPT AS REQUIRED BY LAW.
5. **PENALTIES**
 - A. A PERSON, FIRM, CORPORATION, OR ASSOCIATION WHO **FAILS TO FILE ANY RETURN ON THE DATE IT IS DUE**, SHALL BE ASSESSED A PENALTY EQUAL TO FIVE PERCENT (5%) OF THE AMOUNT OF THE TAX, AND AN ADDITIONAL FIVE PERCENT (5%) FOR EACH ADDITIONAL MONTH, OR FRACTION THEREOF, DURING WHICH THE FAILURE CONTINUES, NOT EXCEEDING TWENTY-FIVE PERCENT (25%) IN THE AGGREGATE.
 - B. ALSO, IN THE CASE OF **FAILURE TO PAY ANY TAX WHEN DUE**, THE TAX OFFICE SHALL ASSESS AN ADDITIONAL PENALTY EQUAL TO TWO PERCENT (2%) OF THE TAX, AND AN ADDITIONAL TWO PERCENT (2%) FOR EACH ADDITIONAL MONTH, OR FRACTION THEREOF, DURING WHICH THE FAILURE CONTINUES, NOT EXCEEDING TEN PERCENT (10%) IN THE AGGREGATE.
6. **LOCATION & TYPE** – ENTER THE TOTAL GROSS RECEIPTS ON THE LINE BASED ON THE APPROPRIATE AREA IN THE COUNTY WHERE PROPRTY IS LOCATED. ENTER THE TYPE OF RENTAL PROPERTY (IE. ROOM, CAMPSITE, COTTAGE) ON THE LINE DESIGNATED TYPE.
7. **FILING FORMS** – REPORTS MAY BE MAILED TO THE CURRITUCK COUNTY TAX DEPARTMENT, PO BOX 9, CURRITUCK, NC 27929 OR FAXED TO (252) 232-3568. REPORTS RECEIVED BY MAIL ARE ACCEPTED AS SUBMITTED AS OF THE DATE OF THE US POSTAL SERVICE POSTMARK. WHERE A POSTMARK IS ILLEGIBLE OR NOT AFFIXED, THE REPORT SHALL BE DEEMED FILED WHEN THE REPORT IS RECEIVED IN THE OFFICE OF THE TAX COLLECTOR.
8. **FILING FORMS** –PAYMENTS RECEIVED BY MAIL ARE ACCEPTED FOR PAYMENT AS OF THE DATE OF THE US POSTAL SERVICE POSTMARK. WHERE A POSTMARK IS ILLEGIBLE OR NOT AFFIXED, THE PAYMENT SHALL BE DEEMED RECEIVED WHEN THE PAYMENT IS RECEIVED IN THE OFFICE OF THE TAX COLLECTOR.

CHAPTER 209, SESSION LAWS 1987,
AS AMENDED BY SESSION LAWS 1991-155, 1997-102, 1999-155, 2004-95, & 2013-414.
Also see G.S. 105-164.4(a)(3), 105-164.4F, 105-236, & 153A-155