



**Transylvania County Occupancy
Tax Monthly Remittance Form**

This form is to be remitted and taxes paid by the 20th of each month following the month in which the tax accrues to avoid penalties. Payments and forms can be delivered in person to the Tax Administration at 20 E. Morgan Street in Brevard, or mailed to **Transylvania County Tax Administration at 20 E. Morgan Street, Brevard 28712.**

<p>Report for the month of:</p> <p style="text-align: center;">Account #:</p> <p>Business/Owner Name:</p> <p>Property Name/Location:*</p> <p style="text-align: center;">Mailing Address:</p> <p style="text-align: center;">Final remittance for property</p> <p style="text-align: right;">Date closed:</p> <p>Signature:</p> <p style="text-align: center;">Date:</p> <p>Print Name:</p> <p style="text-align: center;">Phone #:</p> <p style="text-align: center;">Email:</p>	<p style="text-align: center;">No sales subject to Occupancy Tax this period</p> <p>(1) Gross sales for the month:</p> <p>(2) Less sales that a 3rd party has collected/remitted occupancy tax on:</p> <p>(3) Total gross receipts subject to Occupancy tax ((1) – (2)):</p> <p>(4) Occupancy tax rate: 5%</p> <p>(5) Occupancy tax due:</p> <p>(6) Applicable adjustments (penalties, credits, etc):</p> <p>(7) Total remitted:</p>
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Accommodation	Address	Nights Rented	Nights Available
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

* if you are reporting for multiple properties, please use the accommodations list to report all accommodations.

The Transylvania County Occupancy Tax is currently 5% of the gross receipts derived from the rental of any room, lodging or similar place within the County subject to sales tax under NCGS 105-164.4 (a)(3). Applicable penalties are defined by NCGS 105-236(a)(3) – (4).

- 1) Failure to file the return on the date it is due will result in a penalty equal to **5%** of the amount of the tax if the failure is for no more than one month, with an additional 5% for each additional month, or fraction thereof, during which the failure continues, not exceeding 25% in aggregate.
- 2) Failure to pay tax when due, without intent to evade the tax, will result in a penalty equal to **2%** of the tax.

Remittance should be made by check or money order payable to Transylvania County.

Please see the instructions on the next page for assistance in completing the sales/tax portion of this form.

**Transylvania County Occupancy
Tax Return Form**

Instructions:

Instructions for Sales/Tax Portion

Line 1: Enter the gross sales amount from room/unit rentals and other taxable fees/services for the applicable month.

Line 2: Enter the total sales on which a third party has collected and remitted occupancy tax. For example, any AirBnB sales would be entered here.

Line 3: Enter the total of line 1 minus line 2.

Line 4: This shows the current occupancy tax rate for the County.

Line 5: Multiply line 3 by the rate on line 4.

Line 6: Enter any adjustments such as penalties owed, credits from prior overpayments, etc. This line will remain blank in most cases.

Line 7: Total lines 5 and 6. This total is the amount due to the County.

In the event you are reporting Occupancy Tax for multiple properties, please list them in the appropriate lines. If you are reporting more than four properties, please complete an additional copy of the form.

Sign and date the form before remitting a copy of the form with your check or money order to Transylvania County.

Any other form of delivery will not be considered appropriate and could result in penalties