



Chatham County Tax Collector  
Legal Division  
Attn: Angela McMahon  
P. O. Box. 697  
Pittsboro, NC 27312-0697

## CHATHAM COUNTY OCCUPANCY TAX REPORT FORM

**IMPORTANT:** Forms and amount due are to be remitted by the 20th of the month.

E.g: Month of Report - April: use gross receipts from April's rentals to calculate payment then submit the form -w/ payment- by May 20th

MONTH OF REPORT: \_\_\_\_\_ YEAR: \_\_\_\_\_  
TRADE NAME OF BUSINESS OPERATION: \_\_\_\_\_  
BUSINESS OWNER'S NAME: \_\_\_\_\_  
STREET ADDRESS: \_\_\_\_\_ CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_  
MAILING ADDRESS: \_\_\_\_\_ CITY: \_\_\_\_\_ STATE: \_\_\_\_\_ ZIP CODE: \_\_\_\_\_  
FEDERAL TAX I.D. OR SOCIAL SECURITY NUMBER: \_\_\_\_\_  
CONTACT PERSON: \_\_\_\_\_ PHONE: \_\_\_\_\_  
EMAIL: \_\_\_\_\_

Check here if an on-line marketplace was used for all rentals in the month. Form must still be submitted by the 20th of the month even if an on-line marketplace is submitting the tax.

COMPUTATION OF OCCUPANCY TAX		SALES	3% OCCUPANCY TAX
1. Gross Retail Receipts, Excluding Sales Tax			
2. Less Non-Occupancy Related Receipts*		-	
3. Less Occupancy Receipts submitted by an on-line marketplace (airbnb, homeaway etc.)*		-	
4. Less Occupancy Receipts After 90th Consecutive Day*		-	
5. Less Credits on Previously Charged Exempt Receipts*		-	
6. Net Retail Receipts			
NOTES: *key negative # to subtract **Refer to Pg 2 for information regarding penalty calculation.	7. TOTAL OCCUPANCY TAX DUE (Line 6 X 3%)		
	8. Add Penalties for Late Filing		
	9. Add Penalty for Late Payment		
	10. TOTAL AMOUNT DUE		

### 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 and belief, a true and complete report made in good faith covering the month named above and that the same is in accordance with the records of the reporting taxpayer.

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

## INSTRUCTIONS

**Reports must be filed by the twentieth of the subsequent month in which the tax accrues. (Example: if the sale occurs in April the form must be returned w/ payment before May 20th) Penalties will be imposed if the tax shown to be due is not submitted with the form. The tax report must be submitted every month even if there are no sales to report.**

Remittance should be made by check or money order payable to Chatham County Tax Coll. **DO NOT SEND CASH OR STAMPS**

**\*\*PENALTIES:** A person, firm, corporation or association who fails or refuses to file the return or pay the tax required is subject to the civil and criminal penalties set by state law **GS 105-236** for failure to pay or file a return for State sales and use taxes.

**LINE 1 – Gross Retail Receipts, Excluding Sales Tax:** Enter receipts from gross retail sales as reported in the North Carolina Department of Sales and Use Tax Report, but subtract sales taxes.

**LINE 2 – Non-Occupancy Related Receipts:** Subtract receipts from retail sales that are not derived from "rental of any sleeping room or lodging furnished." A "room" is a partitioned part of the inside of a building designed or used as lodging. This includes suites of rooms which have, in one or more areas, sleeping accommodations, whether or not these areas are actually used by the occupants.

**LINE 3 – Occupancy Receipts Not Subject to Sales Tax:** Subtract receipts for which the hotel, motel or inn did not collect sales tax due to statutory exemption **OR** use to subtract tax submitted by an on-line marketplace.

**LINE 4 – Occupancy Receipts After 90th Consecutive Day:** Subtract receipts derived from the rental of a room to the same person for that portion of the continuous rental of the room after the ninetieth (90th) consecutive day of rental.

**LINE 5 – Credits on Previously Charged Exempt Receipts:** You may claim a credit of occupancy tax paid on rental receipts from room rentals to the same person for days 1-89 of rentals that were 90 consecutive days or more and were included in the gross receipts report for the prior month. Documentation supporting the credit must be submitted with this report.

**LINE 6 – Net Retail Receipts:** Subtract Lines 2, 3, 4 and 5 from Line 1.

**LINE 7 – Total Occupancy Tax Due:** Multiply Line 6 X 3% (or 0.03).

**LINE 8 – Penalty for Failure to file:** A penalty of 5% per month of the tax shown on Line 7. Additional 5% for each month thereafter not to exceed 25% in aggregate.

**LINE 9 – Penalty for Failure to Pay:** 10% of the tax.

**LINE 10 – Total Amount Due:** Enter the tax due after adding the penalty and or penalties, if applicable. This is the amount to be remitted with this report.

The occupancy tax was levied by the Chatham County Board of Commissioners on 9/26/94 in accordance with Chapter 642 of the 1994 Session Laws of the North Carolina General Assembly (amended by 2007 Session Law SL 318). Section 1 of the Chatham County Board of Commissioners Resolution to levy the tax provides as follows:

*The Board of Commissioners does hereby levy and impose a room occupancy tax of three percent (3%) of the gross receipts derived from the rental of any room, lodging or accommodation furnished by a hotel, motel, inn, tourist camp or similar place within the county that is subject to sales tax imposed by the State under General Statute 105-164.4(a)(3). This tax is in addition to any State or local sales tax. This tax does not apply to accommodations furnished by nonprofit, charitable, educational or religious organizations.*

**QUESTIONS:** Inquiries should be directed to Angela McMahon:

Phone: 919-542-8224

Email: [angela.mcmahon@chathamcountync.gov](mailto:angela.mcmahon@chathamcountync.gov)

Fax: 919-542-2963