



102 Town Hall Drive • Leland, NC 28451 • (910) 371-0148
 Fax: (910) 371-1073

Room Occupancy Tax Return

Return must be filed on or before the twentieth (20th) of each month following the month in which the tax accrues.
Please carefully read the instructions printed on the next page of the form prior to completing your return.

For the month of _____, 20____

Individual Name/Business Name _____

Federal ID No. or Social Security Number _____

Mailing Address _____

Individual/Business Phone Number _____

City _____ State _____ Zip Code _____

Street Address of Property _____

Owner of Business - Name, Address & Phone No. _____

COMPUTATION OF OCCUPANCY TAX	COLUMN A - SALES	COLUMN B - OCCUPATION TAX
1. Gross Retail Receipts (Excluding Sales Tax)	\$	
2. Less: Non-Occupancy Related Receipts	\$	
3. Less: Occupancy Receipts Not Subject To Sales Tax	\$	
4. Less: Occupancy Receipts After 90th Consecutive Day	\$	
5. Less: Credits On Previously Charged Exempt Receipts	\$	
6. Net Retail Receipts	\$	
7. Occupancy Tax Due: Multiply Amount On Line 6 By .03		\$
8. Penalty Due: (See No. 5 Of How To Prepare The Return)		\$
9. Additional Tax Due: (See No. 5 Of How To Prepare The Return)		\$
10. TOTAL TAX TO BE REMITTED <i>(Sum of Lines 7,8 & 9)</i>	MAKE CHECK PAYABLE TO: TOWN OF LELAND	\$

Please Complete the following regarding any changes to this account.		
<input type="checkbox"/> Location Address	<input type="checkbox"/> Change of Ownership	<input type="checkbox"/> Other
<input type="checkbox"/> Mailing Address	<input type="checkbox"/> Trade Name	<i>Please explain and attach documentation (i.e. Bill of Sale)</i>
<input type="checkbox"/> Phone No.	<input type="checkbox"/> Date Sold ____/____/____	

Certification: I hereby certify that I have examined this return. To the best of my knowledge and belief, this is a true and complete return submitted in good faith covering the month specified. This return is in accordance with the records of the reporting taxpayer.

Name (Please Print): _____ Signature: _____ Date: _____

		This space for tax office use only
Received By		
Amount Remitted		
Date Received		

**HOW TO PREPARE THE RETURN
TRADE AND/OR BUSINESS**

1. Fill in the appropriate information at the top of each form.
2. The tax is computed by multiplying 3% times the total Net Retail Receipts.
3. Remittance must be made by check or money order made payable to Town of Leland. *DO NOT SEND CASH OR STAMPS.*
4. Returns must be filed each month even if no tax is due.
5. If the return is filed after the due date, add a penalty of 5% of the occupancy tax due. If the tax is not paid when due, add a penalty of 10% of the occupancy tax due. Should the return be RECEIVED more than 30 days late, an additional tax of 5% of the occupancy tax due should be added for each 30 days or fraction thereof. The State Law requires a 15% penalty any month the report and tax are not RECEIVED by the due date (G. S. **105-23 6. PENALTIES.**) **Any person, firm, corporation or association which willfully attempts in any manner to evade the occupancy tax or to make a return, and who willfully fails to pay such tax or make and file such return, shall, in addition to the penalties imposed, be guilty of a misdemeanor, and shall be punished by a fine not to exceed \$1,000 or imprisonment not to exceed six months, or by both.**
6. The 3% occupancy tax levied shall be added to the rental price and shall be passed on to the purchaser. The tax shall be stated and charged separately from the sales records, and shall be paid by the purchaser to the owner of the business as trustee for and on account of the Town.
7. If a rental agent handles your property, the rental agent will, for all moneys they collect, report your tax. However, if you rent your properties for certain periods by yourself, it shall be your responsibility to file the report and pay the accommodations tax.
8. The return must be filed by the twentieth of the month following the month in which the tax accrues. Tax shown to be due must be paid with the return; penalties will be imposed for late payment.