

**Town Finance Department**  
 Town of Shallotte  
 PO Box 2287, Shallotte NC 28459 (910) 754-4032  
 Fax – (910) 754-2740  
**Room Occupancy Tax Report**

Date Rcvd: \_\_\_\_\_  
 Amount: \_\_\_\_\_  
 Rcvd By: \_\_\_\_\_

*(TO BE RECEIVED OR U.S. POSTMARKED WITHIN 15 DAYS FROM THE CLOSE OF EACH MONTH)  
 PLEASE READ CAREFULLY THE INSTRUCTIONS ON BACK BEFORE COMPLETING THIS FORM.*

For the Month of \_\_\_\_\_, 20 \_\_\_\_\_

Trade Name \_\_\_\_\_ Account Number \_\_\_\_\_  
 Mailing Address \_\_\_\_\_ Social Security or Federal ID No. \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_ Business Phone Number \_\_\_\_\_

Street Address of Property: \_\_\_\_\_  
 Owner of Business – Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Phone \_\_\_\_\_

	Column A	Column B
	Sales	Occupancy 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 90 <sup>th</sup> Consecutive Day	\$	
5. Less: Credits on Previously Charged Exempt Receipts	\$	
6. Net Retail Receipts	\$	
7. Occupancy Tax Due Town of Shallotte (Multiply Amount on Line 6 by .03)		\$
8. Penalty Due: (See No.5 of How to Prepare the Report)		\$
9. Total Tax to be Remitted (Sum of Lines 7 & 8)	Make Check Payable to: Town of Shallotte	\$

If more space is needed, please attach an additional sheet identifying all information required.

**CERTIFICATION** – This is to certify, under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief, this tax report including any accompanying statement, schedules and other information is true and complete.

Date: \_\_\_\_\_ Name (Please Print): \_\_\_\_\_ Signature: \_\_\_\_\_

## How to Prepare the Report Trade and/or Business

1. Fill in the appropriate information at the top of each form.
2. The tax is computed by multiplying the total Net Retail Receipts by 3% for the Town of Shallotte.
3. Remittance must be by check or money order made payable to the Town of Shallotte, **DO NOT SEND CASH OR STAMPS.**
4. **Return must be filed each month even though 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 fractions thereof. The State Law requires a 15% penalty any month the report and tax are not RECEIVED by the due date. (G.S. 105.6 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 \$1,000.00 or imprisonment not to exceed six months, or by both.
6. The 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 of Shallotte.
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 occupancy tax.
8. The return must be filed by the fifteenth 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.