

Return Copy To:
Cabarrus County
Finance Department
P. O. Box 707
Concord, NC 28026-0707

CONFIDENTIAL
CABARRUS COUNTY

Report for Month of _____, 20____

Occupancy Tax Report

Instructions on next page

Sales Tax I. D. # _____

Name of Firm _____ Telephone _____

Name of Owner _____

Mailing Address _____

Computation of Occupancy Tax	Sales
1. Gross Retail Receipts (Less Sales Tax)	\$
2. Less Non-occupancy Related Receipts	\$
3. Less Rooms Rented For More Than 90 Consecutive Days to Same Occupant	\$
4. Net Retail Receipts Subject to Sales Tax	\$
5. Multiply .06 (Occupancy Tax) Times Line 4	\$
6. Penalty - Failure to File Return	\$
7. Penalty - Failure to Pay Tax When Due	\$
8. Total Amount Due	\$
9. Total Amount Remitted	\$

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 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: _____

GENERAL INSTRUCTIONS

Reports must be filed and taxes paid by the twentieth of the month following the month in which the tax accrues. Tax shown to be due must be paid with return or penalties will be imposed.

Remittance should be made by check or money order payable to:

Cabarrus County Finance Department
Post Office Box 707
Concord, North Carolina 28026-0707

The following information is given to assist in completing the Cabarrus County Room Occupancy and Tourism Development Tax Report.

1. Enter gross retail sales as reported on Line one (1) of the North Carolina Department of Revenue Sales and Use Tax Report, less sales tax.
2. Non-occupancy related receipts are those receipts from retail sales not derived from rental of rooms, lodging, or similar accommodations.
3. Occupancy receipts after 90th consecutive day are those receipts derived from the rental of a room or rooms to the same occupant for more than 90 days and are not subject to North Carolina Sales Tax.
4. Enter total of Line 1, less Lines 2 and 3.
5. Multiply total of Line 4 x 6% and enter.
6. In case of failure to file any return on the date it is due, a penalty shall be assessed equal to five percent (5%) of the amount of the tax if the failure is for not more than one month, with 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, or five dollars (\$5.00), whichever is greater.
7. In the case of failure to pay any tax when due, without intent to evade the tax, a penalty shall be assessed equal to ten percent (10%) of the tax, except that the penalty shall in no event be less than five dollars (\$5.00).
8. Enter total due including any applicable penalties or violations.
9. Enter amount to be remitted.

Sign and date the form remitting a copy with a check or money order payable to Cabarrus Finance Department; retain a copy for your records.