



**DARE COUNTY
OCCUPANCY TAX REPORT
PO BOX 1000
MANTEO, NC 27954**

State Tax ID# _____

Report for the Month of _____
 Name of Business _____
 Doing Business As _____
 Operator of Business* _____
Provide responsible individual's name (print)

Mailing Address _____
 Address Line 2 _____
 Property Location _____

If no income during reporting period, check here _____
 If business is closed for the season provide the following:
 Date Closed: _____
 Reopen Date: _____
 ** A report must be filed for the month stated here, & each month thereafter until the next close date, even if there is no income to report. If business is closed PERMANENTLY, enter date business ceased to operate:
 Date permanently closed: _____

Signed: _____ Date: _____
 Print Name: _____
 Phone #: _____

GROSS RECEIPTS:

Avon	_____
Buxton	_____
Colington	_____
Duck	_____
Frisco	_____
Hatteras	_____
Kill Devil Hills	_____
Kitty Hawk	_____
Manteo—Town	_____
Nags Head	_____
Roanoke Island/Mainland Unincorp.	_____
Rodanthe	_____
Salvo	_____
Southern Shores	_____
Waves	_____

<i>OFFICE USE</i>	
PM	_____
DD	_____
CK#	_____
(+)	_____
(-)	_____

Total Gross Receipts: _____
 Multiply Total Gross Receipts by 5% and enter below
TOTAL TAX: _____
 Add Penalty if applicable*
 (See back of form) _____
 Total Remitted _____



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INSTRUCTIONS

OCCUPANCY TAX - Five percent (5%) of gross receipts derived from rental of room, lodging, campsite, or similar accommodation furnished by any hotel, motel, inn, tourist camp including private residences and cottages rented to transients.

EXCEPTIONS - This tax does not apply to accommodations furnished by nonprofit charitable, educational, or religious organizations when furnished in furtherance of their nonprofit purpose. This tax also does not apply to any private residence or cottage that is rented for less than fifteen (15) days in a calendar year or to any room, lodging, or accommodation supplied to the same person for a period of ninety (90) or more continuous days.

ADMINISTRATION— The county shall administer a tax levied under this act. A tax levied under this act is due and payable to the county tax collector in monthly installments on or before the twentieth (20) day of the month following the month in which the tax accrues. Every person, firm corporation, or association liable for the tax shall, on or before the twentieth (20) of each month, prepare and render a return on a form prescribed by the county. The return shall state the total gross receipts derived in the preceding month from rentals and sales upon which the tax is levied. A return filed with the Dare County Tax Collector under this act is not a public record as defined by G.S. 132-1 and may not be disclosed except as required by law.

PENALTIES-Any person, firm, corporation or association who fails to file a return on the date it is due as required by this act shall pay a penalty equal to five percent (5%) of the amount of the tax due if the failure is for not more than one (1) month, with an additional five percent (5%) for each additional month or fraction thereof not to exceed twenty-five percent (25%) in the aggregate, or five dollars (\$5.00), whichever is the greater. Any person, firm corporation or association who fails to pay the tax on the date it is due shall pay a penalty equal to ten percent (10%) of the amount of the tax due. Failure to both file a return AND pay the tax as required by this act shall result in imposition of BOTH penalties. Failure which is determined to be negligent, willful, or fraudulent will result in increased penalties and potential punishment as a Class 1 misdemeanor. G.S. 105-236.

NOTE

IT IS STRONGLY RECOMMENDED THAT A “CERTIFICATE OF MAILING” BE OBTAINED FROM YOUR LOCAL POSTMASTER. WITHOUT THIS RECEIPT, THERE IS NO DEFENSE AGAINST THE FAILURE TO FILE THE RETURN BY THE (20TH) TWENTIETH OF EACH MONTH.

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