

**TOWN OF CARRBORO
OCCUPANCY TAX REPORT**

FINANCE DIRECTOR
301 WEST MAIN STREET
CARRBORO, NC 27510

**TO BE FILED ON OR BEFORE THE 20TH DAY OF EACH MONTH
PLEASE READ INSTRUCTIONS ON BACK**

FOR THE MONTH OF		SOCIAL SECURITY OR FEDERAL ID NO.	
TRADE NAME UNDER WHICH BUSINESS IS OPERATED		BUSINESS PHONE NUMBER	
BUSINESS STREET ADDRESS		CITY, STATE & ZIP	
COMPUTATION OF OCCUPANCY TAX		COLUMN A SALES	COLUMN B 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 90TH CONSECUTIVE DAY	\$	
5	LESS: CREDIT FOR PREVIOUSLY CHARGED EXEMPT RECEIPTS	\$	
6	NET RETAIL RECEIPTS	\$	
7	OCCUPANCY TAX (3%): LINE 6 X .03		\$
8	TAX DUE TOWN OF CARRBORO: LINE 7, COLUMN B		\$
9	PENALTY : See Instructions		\$
10	ADDITIONAL TAX DUE: See Instructions		\$
11	TOTAL TAX TO BE REMITTED		\$

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

SIGNATURE _____ DATE _____

PRINTED NAME _____ TITLE _____

Date Received: _____ Amount Received: _____ Check No.: _____

Received by: _____

**INSTRUCTIONS FOR OCCUPANCY TAX REPORT
FOR THE TOWN OF CARRBORO**

1. Reports **must be filed by the 20th day of the month** following the month in which the tax accrues. Payment of taxes due, including penalties (if applicable) must be remitted with this form.
2. **Remittance should be made by check or money order payable to: Town of Carrboro. DO NOT SEND CASH.**
3. **Payment for the Orange County taxes must be paid directly to Orange County.**
4. Hotel, Motel or Inn chains may send one check for all locations; however, a separate report for each location must be submitted.
5. **Penalty** - If the report is filed after the due date and/or taxes are not paid by the due date, then the civil and criminal penalties set by G.S. 105-236 for failure to pay or file a return for State sales and use taxes shall apply. Should the report be more than thirty (30) days late, an additional tax of five percent (5%) of the tax should be added for each 30 days or fraction thereof. Any person, firm, corporation or association who willfully attempts in any manner to evade the occupancy tax or file a return, and who willfully fails to pay such tax or make and file such a return, shall, in addition to the penalties imposed, be guilty of a Class 1 misdemeanor and shall be punished by a fine not to exceed \$1,000, or by imprisonment not to exceed six months, or by both.
6. **Reports must be filed each month, even if no tax is due.**
7. **Line 1 – “Gross retail receipts”** are those receipts from gross retail sales as reported to the North Carolina Department of Sales and Use Tax Report, (less sales tax).
8. **Line 2 – “Non-occupancy related receipts”** are those receipts from retail sales that are not derived from “rental of any sleeping room or lodging furnished.” “Room” – a partitioned part of the inside of a building designed or used as lodging. Includes suites of rooms which have, in one or more areas, sleeping accommodations, whether or not actually used by the occupants.
9. **Line 3 – “Occupancy receipts not subject to sales tax”** are those receipts for which the hotel, motel or inn did not collect a sales tax due to statutory exemption.
10. **Line 4 – “Occupancy receipts after 90th consecutive day”** are those receipts derived from the rental of a room to the same person for that portion of the continuous rental of the room after the 90th consecutive day of rental.
11. **Line 5 – “Credits on previously charged exempt receipts”** are available upon documentation of tax paid on rental receipts that were from room rentals to the same person for days 1 – 89 in rental of 90 consecutive days or more and were included in gross receipts in the report for the prior month.

The Carrboro Occupancy Tax was levied by the Carrboro Board of Aldermen on January 15, 2013, in accordance with Chapter 439, Part XIV of the 2001 Session Laws of the North Carolina General Assembly. The ordinance levying the tax provides as follows:

“There is hereby levied 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 town that is subject to sales tax imposed by the State under G.S. 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 when furnished in furtherance of their nonprofit purpose.”

Inquires should be directed to the Town of Carrboro Finance Director at (919) 918-7300.