

# Swain County

## OCCUPANCY TAX REPORT

Complete and mail original to: Swain County Finance Office, P.O. Box 2321, Bryson City, NC 28713

**DUE ON OR BEFORE THE 20<sup>TH</sup> OF EACH MONTH FOR PRIOR MONTH COLLECTIONS.**

County assigned I.D. # \_\_\_\_\_ For Month \_\_\_\_\_ 20\_\_\_\_\_

Total Occupancy Sales Excluding Tax Collected \_\_\_\_\_

4% Occupancy Tax \_\_\_\_\_

5% or \$5.00 (greater) late penalty \_\_\_\_\_

Add 10% penalty for failure to pay, \$5.00 (minimum) \_\_\_\_\_

Add an additional penalty of 5% of the tax due if 30 days past due \_\_\_\_\_

Nightly Rentals # \_\_\_\_\_

**TOTAL Due To Swain County** \_\_\_\_\_

NAME OF BUSINESS: \_\_\_\_\_

**I certify to the best of my knowledge this report is correct.**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Signed \_\_\_\_\_ Title \_\_\_\_\_

Date \_\_\_\_\_

(Report must be signed by Owner of Business or if Partnership by a Partner or if a Corporation by an Authorized Officer.)

IMPORTANT: This return must be filed even if no tax is due.

(Make Check Payable to: Swain County)

**If a seasonal business, fill in the box(s) for months business is closed.**

Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec

**IMPORTANT: Failing to register, file & pay the occupancy tax will result in penalties, which mirror NC sales & use tax as stated in General Statute 105-236.**

**In case of failure to file any return on the date it is due, a penalty equal to 5% of the amount of tax will be assessed if the failure is for not more than one month, with additional 5% for each additional month, or fraction thereof, during which the failure continues, not exceeding 25% in the aggregate, or \$5.00, whichever is greater. In addition, the case of failure to pay any tax when due, a penalty equal to 10% of the tax will be assessed, except the penalty shall in no event be less than \$5.00.**

**Any person who willfully fails to pay the tax, file the return, keep records or supply required information shall be guilty of a Class 1 misdemeanor. Any person who willfully attempts to evade or defeat a tax or its payment, shall be guilty of a Class H felony.**

Postmarks will NOT be honored. Forms are available at swaincountync.gov