

CLEVELAND COUNTY, NC
 OCCUPANCY TAX SECTION
 PO BOX 370, SHELBY, NC 28151
 (704) 484-4915

ROOM OCCUPANCY TAX RETURN

(TO BE FILED WITHIN 20 DAYS OF THE CLOSE OF EACH MONTH)

FOR THE MONTH OF _____	YEAR: 20 _____
FIRM / OWNER NAME _____	
MAILING ADDRESS _____	
PHYSICAL LOCATION _____	
PHONE NO. / E-MAIL _____	
IF NO SALES DURING THIS REPORTING PERIOD, CHECK HERE: <input type="checkbox"/>	

>> SEE BACK FOR COMPUTATION AND FILING INSTRUCTIONS - PLEASE READ CAREFULLY

COMPUTATON OF OCCUPANCY TAX	SALES	OCCUPANCY TAX
1. Gross Retail Receipts (Excluding Sales Tax)	\$ _____	
2. Less: Receipts (This Month) On Rentals Exceeding 90 Days	< \$ _____ >	
3. Less: Credit On Previously Charged Exempt Receipts	< \$ _____ >	
4. Net Receipts	\$ _____	
5. Occupancy Tax Due Cleveland County: Multiply Line 4 by 3%		\$ _____
6. Occupancy Tax Due City of Shelby: Multiply Line 4 by 3%		\$ _____
7. Occupancy Tax Due Boiling Springs: Multiply Line 4 by 3%		\$ _____
8. Total Occupancy Tax Add Lines 5 thru 7		\$ _____
9. Less: Operator Collection Fee Multiply Line 8 by 3%		< \$ _____ >
10. Sub-Total		\$ _____
11. Penalty (See Instructions)		\$ _____
12. TOTAL DUE: Add Lines 10 and 11		\$ _____

TOTAL AMOUNT REMITTED \$ _____

CERTIFICATION:

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 and 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 _____ SIGNATURE _____

Return must be signed by owner of business, by partner if a partnership, or if a corporation by authorized officer.

INSTRUCTIONS

Monthly Report: This form is to be used to calculate and report occupancy taxes levied by Cleveland County, City of Shelby, and Town of Boiling Springs. The Room Occupancy Tax Return (and payment) should be filed monthly, on or before the 20th day of the month following the month in which the tax accrues. Returns submitted by mail shall be deemed to be filed as of the date shown on a postmark affixed by the U.S. Postal Service. If no date is shown on the postmark, or if the postmark is not affixed by the U.S. Postal Service, the return shall be deemed to be filed when received in the office of the tax assessor. Metered mail shall be deemed to be filed when received in the office of the tax assessor. A return must be filed even if sales for the reporting period are zero.

Line #

1. Gross Receipts (do not include sales tax)
2. Receipts (This Month) On Rentals Exceeding 90 Days – Receipts for the month from rentals under written contract with the same person for a period of 90 or more consecutive days, if during this month, the period of occupancy under such contract exceeds 90 days.
3. Credits On Previously Charged Exempt Receipts – Available upon documentation of tax paid on receipts from a rental to the same person for days 1 thru 89 in a rental of 90 or more consecutive days, and that were included in a prior month's Occupancy Tax Report.
4. Net Receipts – Subtract Lines 2 and 3 from Line 1
5. Occupancy Tax Due Cleveland County – Multiply Line 4 by 3%
6. Occupancy Tax Due City of Shelby – Multiply Line 4 by 3% (if subject to tax levied by Shelby)
7. Occupancy Tax Due Boiling Springs – Multiply Line 4 by 3% (if subject to tax levied by Boiling Springs)
8. Total Occupancy Tax – Tax due Cleveland County plus tax due Shelby or Boiling Springs if applicable.
9. Operator Collection Fee - An operator who collects the occupancy tax levied under this section may deduct from the amount remitted to the county a discount of three percent (3%) of the amount collected.
10. Sub-Total – Occupancy tax due less 3% collection fee.
11. Penalty – A person, firm, corporation, or association who fails or refuses to file the return required by this section shall pay a penalty of ten dollars (\$10.00) for each day's omission. In case of failure or refusal to file the return or pay the tax for a period of 30 days after the time required for filing the return or for paying the tax, there shall be an additional tax, as a penalty, of five percent (5%) of the tax due in addition to any other penalty, with an additional tax of five percent (5%) for each additional month or fraction thereof until the tax is paid.
12. Total Due – Add Lines 10 and 11
 - Credits on lines 2 and 3 must be accompanied by written contract. This may be a registration form or similar record showing the identity of the contracting parties, the nature and identity of the lodging rented (room no.), and the period of stay reserved by beginning and ending date.
 - Payment should be by check or money order made payable to Cleveland County. City of Shelby and Town of Boiling Springs contract with Cleveland County to collect tax on their behalf.
 - Return Check Penalty [NCGS 105-236]: 10% (minimum \$1.00) (maximum \$1,000.00)
 - Return to: Occupancy Tax Section, PO Box 370, Shelby NC 28151
 - Contact for questions or assistance: gabbe.rudisill@clevelandcounty.com or call (704) 484-4915.