

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 20TH OF EACH MONTH FOR PRIOR MONTH COLLECTIONS.

I.D.# _____ **For Month** _____ **20** _____

Total Occupancy Sales Excluding Tax Collected _____

4% Occupancy Tax _____

\$ 10 Per Day Late Penalty _____

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

Add 5% penalty for each additional month that tax is past due _____

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

Any person who fails or refuses to file an occupancy tax report shall pay a penalty of ten dollars (\$10.00) for each day's omission. In addition, any person who refuses 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 shall pay a penalty of five percent (5%) of the tax due. An additional penalty of five percent (5%) shall be imposed for each additional month or fraction thereof in which the occupancy tax is not paid.

Postmarks will be honored.

Any person who willfully attempts in any manner to evade the occupancy tax or who willfully fails to pay the tax or make and file the required return, shall, in addition to all other penalties provided by law, be guilty of a misdemeanor and be punishable by a fine not to exceed one thousand dollars (\$1,000), imprisonment not to exceed six months, or both.