

TOWN OF CHAPEL HILL
TRANSIENT OCCUPANCY TAX REPORT

TOWN OF CHAPEL HILL
 REVENUE COLLECTIONS
 405 MARTIN LUTHER KING JR. BLVD.
 CHAPEL HILL, NC 27514

TO BE FILED WITHIN 15 DAYS FROM THE CLOSE OF EACH MONTH
 PLEASE READ INSTRUCTIONS ON BACK OF FORM BEFORE COMPLETING

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
BUSINESS MAILING ADDRESS		CITY	STATE & ZIP
OWNER OF BUSINESS-NAME AND ADDRESS		CITY	STATE & ZIP
COMPUTATION OF OCCUPANCY TAX		COLUMN A	COLUMN B
		SALES	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	\$	
7a	Occupancy tax (3%): Line 6 X .03		\$
7b	Administrative fee (1%): Line 7a X .01		\$
8	Tax due Town of Chapel Hill: Line 7a minus line 7b		\$
9	Penalty: \$10 per day-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.

PRINTED NAME _____ DATE _____

SIGNATURE _____

**INSTRUCTIONS FOR TRANSIENT OCCUPANCY TAX REPORT
FOR THE TOWN OF CHAPEL HILL**

1. Reports must **be filed by the fifteenth 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 to the Town of Chapel Hill by check or money order made payable to: Town of Chapel Hill. DO NOT SEND CASH.**
3. **Payment for 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. If the report is filed after the due date, add a ten-dollar (\$10.00) penalty for each late day. (NOTE: THERE IS NO MAXIMUM PENALTY). 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 return, shall, in addition to the penalties imposed, be guilty of a 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. The applicable penalty will be due for late filing. (See above).
7. **Line 1-“Gross retail receipts”** are those receipts from gross retail sales as reported in 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-“Credit for 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 1-90 in rental of more than 90 consecutive days and were included in gross receipts in the report for the prior month.
12. **Line 7b-“Administrative Fee (1%)”** is the amount deducted from the Occupancy Tax (Line 7a), for the expense incurred in collecting the tax.

The Chapel Hill Occupancy Tax was levied by the Chapel Hill Town Council on June 23, 1987, in accordance with Chapter 460 of the 1987 Session Laws of the North Carolina General Assembly. The ordinance levying the tax provides as follows:

“The Town of Chapel Hill” hereby imposes and levies a room occupancy tax of three percent (3%) of gross receipts of any person, firm, corporation, or association derived from the rental of any room lodging or similar accommodations subject to the sales tax levied by the State of North Carolina under G.S. 105-164.4(3). This tax does not apply to accommodations furnished by nonprofit charitable, educational, benevolent or religious organizations when furnished in furtherance of their nonprofit purpose. The tax is in addition to any State or local sales tax.

Inquiries should be directed to the Town of Chapel Hill Revenue Collector’s Office at (919) 968-2759.