

**Wake County Tax Administration**

Gross Receipts Tax Division  
P. O. Box 2719, Raleigh NC 27602-2719  
(919) 856-5999

**Room Occupancy Tax Return****Report for Calendar Month/Year:****Due Date:** 20<sup>th</sup> day of the month following the above report month

*Late reports and payments are subject to penalties.*

**Account #:****Owner Name:****Federal ID #:**

*(Optional)*

**Trade Name:****Business Location:****SALES****TAX DUE**

1. Gross retail receipts (excluding sales tax)

2. Less: Non-room occupancy receipts

3. Less: Receipts after 89<sup>th</sup> consecutive day

4. Less: Previously charged exempt receipts

5. Net retail room occupancy receipts (Subtract Lines 2, 3 and 4 from Line 1)

6. **Room Occupancy Tax due** (Multiply Line 5 by 0.06)

7. Failure to file penalty: Filed after due date (Multiply Line 6 by 0.05 per month late; 25% maximum)

8. Failure to pay penalty: Paid after due date (Multiply Line 6 by 0.05)

9. Interest due: Paid after the due date (Multiply Line 6 by 0.004167 per month late)

10. Excess tax collected

11. **Total due** (Sum of Lines 6 through 10)

12. Enter any account balance due or credit amount, if applicable.

13. **Amount to pay** (Sum of Lines 11 and 12)**CERTIFICATION:** This is to certify that this report is to the best of my knowledge and belief a true and complete report for the month indicated.

Date: \_\_\_\_\_ Signature: \_\_\_\_\_ Telephone #: \_\_\_\_\_

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

Email Address: \_\_\_\_\_

## Filing Information

- A return must be filed and the tax paid by the twentieth (20th) day of the month following the month in which the tax accrues. The return may be filed:
  - Online at [wake.gov/tax/fileonline](http://wake.gov/tax/fileonline). Your account PIN is required when filing online. If you do not have your PIN, it may be obtained by calling 919-856-5999.
  - By mail to **Wake County Tax Administration, Gross Receipts Tax Division, P.O. Box 2719, Raleigh NC 27602-2719**. If mailed, the return will be deemed filed as of the date shown on the postmark affixed by the U.S. Postal Service or overnight courier. Metered mail is considered received as of the date the remittance is received in this office.
  - In person at **Wake County Tax Administration, 301 S. McDowell Street, Suite 3800, Raleigh NC 27601**.
- Make check or money order payable to: **Wake County Tax Administration**. DO NOT MAIL CASH.
- A return must be filed each month even if no tax is due. File a return indicating "No Tax Due" on the coupon or file a "Zero Due Return" using the online system.
- As provided in North Carolina General Statute §153A-148.1, a return filed with Wake County Tax Administration shall not be considered a public record and information contained in a return may not be disclosed except as required by law.

For additional information on Gross Receipts Tax and its regulations, visit [wake.gov/grossreceipts](http://wake.gov/grossreceipts).

## Return Payment Penalties

Per North Carolina General Statute 105-236, the penalty for presenting a check or electronic funds transfer that is returned is \$25.00 or 10% of the amount of the check or electronic invoice, whichever is greater, subject to a maximum of \$1,000.00. This penalty will be added to and collected in the same manner as the taxes for which the check or electronic payment was given.

## How to Prepare the Return

- |                 |   |
|-----------------|---|
| <b>Line 1:</b>  | <b>Gross retail receipts</b> - Enter the total amount of receipts for the month excluding all sales tax. This figure should include all room occupancy and non-room occupancy receipts.   |
| <b>Line 2:</b>  | <b>Less: Non-room occupancy receipts</b> - Enter the amount of non-room occupancy receipts included in the amount shown on Line 1. Non-room occupancy related receipts are receipts from retail sales that are not derived from 'rentals of any sleeping room or lodging furnished.' A 'room' is a partitioned part of the inside of a building designated or used as lodging. This includes suites of rooms that have, in one or more rooms or areas, sleeping accommodations, whether or not used by the occupants. |
| <b>Line 3:</b>  | <b>Less: Receipts after 89<sup>th</sup> consecutive day</b> - Occupancy receipts after the 89th consecutive day are receipts derived from the rental of a room to the same person for that portion of the continuous rental of the room after the 89th consecutive day of rental.   |
| <b>Line 4:</b>  | <b>Less: Previously charged exempt receipts</b> - Credits on previously charged exempt receipts are available upon documentation of tax paid on retail receipts that were from room rentals to the same person for days 1-89 in a rental of 90 consecutive days or more and were included in gross receipts in the report for the prior month.  |
| <b>Line 5:</b>  | <b>Net retail room occupancy receipts</b> - Subtract the amounts shown on Lines 2, 3 and 4 from the amount shown on Line 1.   |
| <b>Line 6:</b>  | <b>Room Occupancy Tax due</b> - Multiply the amount shown on Line 5 by 0.06 (6%) to compute the tax due.  |
| <b>Line 7:</b>  | <b>Failure to file penalty: Filed after due date</b> - If the return is filed after the due date, add a penalty of 5% of the amount shown on Line 6, with an additional 5% for each additional month late, not exceeding 25% in total.  |
| <b>Line 8:</b>  | <b>Failure to pay penalty: Paid after due date</b> - If the tax is not paid when due, add a penalty of 5% of the amount shown on Line 6.  |
| <b>Line 9:</b>  | <b>Interest Due: Paid after the due date</b> - If the tax is not paid by the due date, interest must be added at a monthly rate of 0.4167% (equivalent to 5% annually). To calculate the interest, multiply the amount shown on Line 6 by 0.004167 for each month the payment is late.  |
| <b>Line 10:</b> | <b>Excess tax collected</b> - If excess tax is collected, enter here. If the total entered on this line is a combination of amounts, note "See Attached" and supply a worksheet detailing all items that make up the total shown on Line 10.  |
| <b>Line 11:</b> | <b>Total Due</b> - Sum of the amounts shown on Lines 6 through 10.  |
| <b>Line 12:</b> | <b>Account balance due or credit amount</b> - If you received a notice from our office indicating you have a balance or credit on your account, enter that amount on this line.   |
| <b>Line 13:</b> | <b>Amount to pay</b> - The amount shown on Line 11 plus any balance due, or less any credit due, shown on Line 12. Remit payment for this amount.   |