Rutherford County

Finance Office
289 N Main Street
Rutherfordton, NC 28139

OCCUPANCY TAX REPORT INSTRUCTIONS

1. Your occupancy tax report must be filed on or before the 15th of the month following the month in which the tax accrues. Example: The tax for January, 2004 is due on or before February 15, 2004.

2. Line 1: Fill in the month, year, and due date.

3. Line 2: Establishment's name & address (Make any necessary changes to these pre-printed addresses)

4. Tax Computation:

   - Enter your total occupancy sales (amount of sales not including sales tax on occupancy tax receipts).

   - Multiply total sales by three percent (3%). This is the amount of tax due.

   - If your business is seasonal and the sales amount is zero (0), submit a report showing no tax due. (Can be fax'd to (828) 287-6210)

5. Penalty: A penalty of ten dollars ($10.00) will be assessed for each day the occupancy tax is late. If you are late in filing the report -- after the 15th of the month -- add ten dollars for each day.

Example:	Tax	$100.00
	3 Days Late	30.00
	Total Due	$130.00

6. Interest: If your report is more than thirty days late, there is 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.

Example:	Tax	$100.00
	30 Days Late	300.00
	5% Interest	5.00
	Total Due	$405.00

7. Sign and date the report indicating your title.

8. Mail original copy of report to Rutherford County Finance Office, 289 N Main Street, Rutherfordton, NC 28139. (Return address labels enclosed)

9. Keep the duplicate copy of the report for your files.