



McDowell County Occupancy Tax
Monthly Remittance Form

This form is to be remitted and taxes paid by the 20th of each month following the month in which the tax accrues to avoid penalties. Payments and forms can be mailed, or delivered in person to the McDowell County Finance Department at 60 East Court Street, Marion NC 28752. The form is available for download on the McDowell County website (www.mcdowellgov.com) under the "Online Tax Services" heading and on the McDowell Tourism Authority site (www.visitmcdowell.com). ***Any other form of delivery will not be considered appropriate and could result in penalties***

Report for the month of: _____

Business/Owner Name: _____

Property Name/Location: _____

Mailing Address: _____

Final remittance of property

Date closed: _____

Signature: _____

Date: _____

Print Name: _____

Phone #: _____

No sales subject to Occupancy Tax this period

(1) Gross sales for the month: _____

(2) Less sales that are 3rd party has collected/remitted occupancy tax: _____

(3) Total gross receipts subject to occupancy tax (1-2): _____

(4) Occupancy tax rate: 5%

(5) Occupancy tax due: _____

(6) Applicable adjustments (penalties,credits, etc.) _____

(7) **Total remitted:** _____

The McDowell County Occupancy Tax is currently 5% of the gross receipts derived from the rental of any room, lodging, or similar place within the County subject to sales tax under North Carolina General Assembly Session Law 2007-315, Senate Bill 18.

Applicable penalties are defined as:
1) Failure to pay tax when due, without intent to evade the tax, will result in a penalty of ten dollars (\$10.00) for each day's omission. Remittance should be made by check or money order payable to McDowell County Finance.
2) Failure to file the return on the date it is due will result in a penalty equal to five percent (5%) of the amount of the tax if the failure is for one month, with an additional five percent (5%) for each additional month thereof, during which the failure continues.

This report must be returned even if no amount is due.