

# GRAHAM COUNTY OCCUPANCY TAX REPORT

Complete and mail original to: Finance Officer, 12 N. Main Street, Robbinsville, NC 28771

For Calendar Month \_\_\_\_\_, 20\_\_\_\_ Due Date \_\_\_\_\_, 20\_\_\_\_ I.D. No. \_\_\_\_\_

NAME OF BUSINESS:

SALES:

Total Occ. Sales Excluding Tax Collected \_\_\_\_\_

3% Occupancy Tax \_\_\_\_\_

Late Filing Penalty (see other side) \_\_\_\_\_

Late Payment Penalty (see other side) \_\_\_\_\_

Total Due: Graham County \_\_\_\_\_

Report must be signed by Owner of Business or if partnership by a partner or if a Corporation by an authorized officer.

CERTIFICATION: I certify that this report is to the best of my knowledge and belief a true and complete report.

Date \_\_\_\_\_, 20\_\_\_\_

Signed \_\_\_\_\_ Title \_\_\_\_\_

Make Check payable to: Graham County Finance Officer

\*See Reverse Side

**IMPORTANT: This return must be filed even if no tax is due.**

CP-2417

The return is required to be filed on or before the 20th day of the month following the month in which the tax accrues.

Under N.C.G.S. 153-A-155(e), the Travel and Tourism Authority is authorized by the General Assembly to assess the following penalties:

Late Filing Penalty - 5% penalty every thirty days for failure to file a return when due with a \$5 minimum penalty, up to 25% under NCGS 105-236(a)(3).

Late Payment Penalty - 10% penalty for failure to pay tax when due with a \$5 minimum penalty under NCGS 105-236(a)(4).

Any person who willfully attempts in any manner to evade the occupancy tax imposed by this Part or to make a return and who willfully fails to pay the tax or make and file a return shall, in addition to all penalties provided by law, will be guilty of a misdemeanor and shall be punished by a fine not to exceed one thousand dollars (\$1000) or by imprisonment not to exceed six months, or both. Amounts owed may also be subject to bank attachment, garnishment, levy, or set off debt collection.