Smyth County, Virginia

Return of Transient Occupancy Tax

Report Due By: January 31, 2012

Federal ID #	Tax Report for Quarter Ending: **December 31, 2011**

Name of Taxpayer: _____

Trade Name: _____

Mailing Address: _____

_____

Location of Business: _____

Telephone Number: (_____) _____ - _____ ext. _____

In accordance with the amendment made May 13, 2010 to Chapter 34 Article XI, of the Smyth County Code, a **5% occupancy tax** is imposed on individuals renting a room or space in a public or private hotel, inn, apartment hotel, hostelry, tourist home or house, motel, boardinghouse, rooming house or other lodging place in the County which offers lodging to any transient for compensation. Said taxes must be collected and remitted by the last day of the month following the end of the quarter.

		For Office Use Only
1. Gross Occupancy Receipts	$ _____	
2. Allowable Deduction: Exempt Rentals (over 29 consecutive days)	_____	
3. Item 1 less item 2 (Taxable Amount)	_____	
4. Tax (5% of item 3)	_____	
5. Less Commission (5% of line 4) (Do not compute if report is delinquent)	_____	
6. If Delinquent - Surcharge / Interest (10% per month)	_____	
7. **Total Balance Due** - Tax less Commission **OR** - Tax plus Surcharge / Interest if deliquent	_____	

(Make check or money order payable to: Treasurer of Smyth County)

Taxpayers not remitting payment by deadline shall incur a surcharge of 10% of the tax, which will be added to the Transient Occupancy Tax by the Treasurer. If the tax remains delinquent and unpaid for a period of one (1) month from the date it is due and payable, there shall be added to such tax by the Treasurer interest at the rate of ten (10%) percent per annum, which shall be computed on the taxes and surcharge from the first day of the month for each month or portion thereof from the date upon which the tax was due. Penalty to refuse to collect and remit taxes as required may result in a Class 3 Misdemeaner and punished as provided in § 1-6 for the Smyth County Code.

Questions? **Call Commissioner of the Revenue office 276-782-4040.**

I, the undersigned taxpayer, do swear (or affirm) that the foregoing figures and statement are true, and correct to the best of my knowledge and belief.

_____ _____

Signature Date

Mail completed report and payment to:

Commissioner of the Revenue

PO Box 985

Marion VA 24354