

# ALLEGHANY COUNTY TRANSIENT OCCUPANCY TAX RETURN

For period beginning \_\_\_\_\_, 2024 and ending \_\_\_\_\_, 2024

Name of Business Owner: \_\_\_\_\_

Trading As: \_\_\_\_\_

Business Location: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

- 1) Total gross receipts from transient occupancy \_\_\_\_\_
- 2) Transient Occupancy Tax (5% of line 1) \_\_\_\_\_
- 3) Penalty of 5% (If paid after the 20<sup>th</sup>) \_\_\_\_\_
- 4) Line 2 + Line 3 \_\_\_\_\_
- 5) Interest (6% per annum) \_\_\_\_\_
- 6) Total Due and Paid Herewith \_\_\_\_\_

I hereby certify that the foregoing report is true and accurate to the best of my knowledge and belief.

Signed by \_\_\_\_\_

Date \_\_\_\_\_

## INFORMATION AND INSTRUCTIONS

- WHO MUST COLLECT TAX – Any accommodations provider or accommodations intermediary receiving any payment for room rental shall collect the tax from the person paying for such room rental at the time the room rental is made.
- RATE OF TAXATION – The accommodations provider or accommodations intermediary shall collect a tax of 5% on the charge made for any room rental.
- TIME AND MANNER OF PAYMENT – Remittance of taxes collected shall be made to:

TREASURER OF ALLEGHANY COUNTY  
9212 WINTERBERRY AVENUE, SUITE F  
COVINGTON VA 24426

on or before the 20<sup>th</sup> of the month following the month taxes are collected.

- ZERO Returns may be filed directly with the Commissioner of the Revenue at: 9212 Winterberry Ave, Suite E, Covington VA 24426 or emailed to [lcampbell@co.alleghany.va.us](mailto:lcampbell@co.alleghany.va.us)
- PENALTIES – A penalty of 5% of the tax plus interest on the tax and penalty at the rate of 6% per annum shall be added if the tax collected is not paid on or before the 20<sup>th</sup> of the following month.
- RECORDS – Every accommodations provider or accommodations intermediary liable for the collection and payment of taxes shall keep and preserve for a period of five (5) years suitable records as may be necessary to determine such tax.