

ALLEGHANY COUNTY TRANSIENT OCCUPANCY TAX RETURN

For period beginning _____, 202_ and ending _____, 202_

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 th) | _____ |
| 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 20th 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
- 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 20th 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.