



**TOWN OF NORTH TOPSAIL BEACH
MONTHLY
ACCOMMODATION TAX PAYMENT FORM**

INSTRUCTIONS

1. You should use this form to file your accommodation tax report. Please retain a copy for your records.
2. A report must be filed each month on or before the 15th of every month following the month in which the tax accrues. The tax shown to be due must be paid with the report or penalty and interest attached: A ten dollar (\$10.00) penalty for each day's omission; a five percent (5%) penalty for any person who refuses to file the return or pay the tax for a period of thirty (30) days after the time required for filing the return. With an additional tax of five percent (5%) for each additional month or fraction thereof until the tax is paid.
3. Any person who willfully attempts in any manner to evade the occupancy tax or who willfully fails to pay the tax or make and file the required return, shall, in addition to all other penalties provided by law, be guilty of a misdemeanor and be punished by a fine not to exceed one thousand dollars (\$1,000).
4. The occupancy tax levied under this part shall be added to the rental price and shall be passed on to the purchaser. The tax shall be stated and charged separately from the sales records, and shall be paid by the purchaser to the owner of the business as trustee for and on account of the Town. This tax must be paid by the purchaser and shall not be borne by the operator or owner of the business.
5. If a rental agent handles your property, the rental agent will, for all monies they collect, levy, collect, and report your tax. However, if you rent your properties for certain periods by yourself, it shall be your responsibility to file the report and pay the accommodations tax.

ALL REPORTS SHOULD BE MAILED TO:

**TOWN OF NORTH TOPSAIL BEACH
2008 Loggerhead Court
North Topsail Beach, NC 28460**

ACCOMMODATION TAX PAYMENT

Town of North Topsail Beach
2008 Loggerhead Court
North Topsail Beach, NC 28460

FILL IN ALL INFORMATION REQUESTED

Owner's Name & Address

REPORT FOR THE MONTH OF:

20 _____

PROPERTY LOCATION (Street Address)	Gross Rental Accommodation Receipts	Rate	Tax
		X3%	
		X3%	
		X3%	
		X3%	
Total Amounts Collected		X3%	

Under penalties prescribed by law, I hereby affirm that to the best of my knowledge and belief this tax report, including any accompanying statements, schedules, and other information, is true and complete.

DATE: _____ **SIGNED:** _____
Signature/ Owner - Agent