

**For Month:** \_\_\_\_\_ **Tryon Occupancy Tax Report** **Due Date:** \_\_\_\_\_

Property Name: \_\_\_\_\_ State Tax I.D.#: \_\_\_\_\_

Property Owner: \_\_\_\_\_ Management Co.: \_\_\_\_\_

Property Address: \_\_\_\_\_  
 Check Mailing Address: \_\_\_\_\_  
 if new Phone: \_\_\_\_\_ Online Ref. #s (VRBO, etc.): \_\_\_\_\_  
 info E-mail: \_\_\_\_\_

**>>REPORT ROOM NIGHTS<<**  
 Total number of nights rented this month  
 (1 room or house can be rented up to 31 times per month)

Individual Rooms	
Vacation Rentals	

BOTH ARE  
REQUIRED

**\$\$ REPORT SALES \$\$ complete A or B/C**

**A.  This property had zero sales this month – OR –**

<b>B. Total Occupancy Sales, excluding tax collected</b>	
3% Occupancy Tax due	
Penalty \$10/day late (see pg.2)	
Interest (see pg.2)	
<b>Total Due to Town of Tryon</b>	

**C.  Reporting Airbnb rentals-use area below**

**CERTIFICATION:** I certify that this report is to the best of my knowledge and belief a true and complete report. Report must be signed by Owner of Business or, if a Partnership, by a partner or, if a Corporation, by an authorized officer.

Signed: \_\_\_\_\_  
 Title: \_\_\_\_\_ Date: \_\_\_\_\_

**Make Checks Payable to:** Town of Tryon Tax Collector **Mail to:** Town of Tryon, 301 North Trade Street, Tryon, NC 28782

This form must be filed EVERY month – one form for each individual property rented. File form on or before the 20<sup>th</sup> day of the month following the month in which the tax accrues. **NOTE: Any occupancy taxes collected must be paid by the 15<sup>th</sup> day of the month following the month in which the tax accrues. It is strongly recommended that you file both the tax and the form by the 15<sup>th</sup> day of the month.** If you are closed or the tax collected is zero (\$0) you are still required to file a return form. See page 2 of the tax booklet for details on penalties and fines.

**FOR AIRBNB RENTALS ONLY**

Complete the owner/property information on the front. You may have sales to report on both sides of this form. Report Airbnb rentals here to ensure proper crediting of your taxes already paid by Airbnb. Do not send money for these amounts. Log in to your Airbnb account, then take this info directly from your report using this path: **Host ⇒ Transaction History ⇒ Click on Gross Earnings tab**

**AIRBNB EXACT TITLE OF LISTING:** \_\_\_\_\_

**>>AIRBNB ROOM NIGHTS<<**  
 Total number of nights rented this month  
 (1 room or house can be rented up to 31 times per month)

Individual Rooms (B&B or homestays)	
Vacation Rentals	

BOTH ARE  
REQUIRED

**\$\$ AIRBYB SALES \$\$**

This property had zero Airbnb rentals this month – OR –

1. Gross Earnings (from report)	
2. Occupancy Tax (from report)	
We will estimate the Occupancy Tax that Airbnb paid to Town of Tryon	

**Occupancy Tax Form Instructions**

- File by the 15<sup>th</sup> of the month following sales, (dates on top of forms). Required, even if you had no sales. (If no sales, can file form by 20<sup>th</sup> of the month.)
- Complete all information in top section – state tax ID will become your account ID
  - List Property Name, State Tax ID # and complete all other information. Be consistent every month.
  - Management companies: fill out 1 form per property, listing the property owner and your business. Or complete 1 form and enclose our spreadsheet of all properties with detailed sales info (request format).
  - Check the box if you have changed any information, so it can be noted in your file.
- Complete the center section for Room Nights & Sales – both sections are required.
  - If your business did not have sales, check Box A and jump to Step 4.
  - Complete Room Night section – this is very important. Use both lines if applicable.
    - For a hotel/B&B/your home**, fill in the “Individual Rooms” line with the total number of rooms rented.
    - For homes/cabins**, fill in the “Vacation Rental” line with the total number of nights per property.
  - Enter your total occupancy sales (amount of sales not including tax).
  - Multiply total sales by three percent (3%). This is the amount of tax due.
  - If form is late**, enter penalties and/or interest due (see amounts on Page 2)
  - Calculate and enter Total Due to Town of Tryon. Write check for this amount.
  - If you use Airbnb, check box C and complete additional information in the “blue “ section of form.
- Sign and date the report and indicate your title.
- Mail your tax payment and original form to: Town of Tryon Tax Collector, 301 North Trade Street, Tryon, NC 28782.

### Occupancy Tax Penalties

A return form must be filed EVERY month – one return form for each individual property rented. This return form is required to be filed on or before the 20<sup>th</sup> day of the month following the month in which the tax accrues. **Please note that the tax is required to be paid by the 15<sup>th</sup> day of the month following the month the tax accrues. It is strongly recommended that you file both the tax and the return form by the 15<sup>th</sup> day of the month.** If you are closed or the tax collected is zero (\$0) you are still required to file a return form.

Penalties: Any person, firm, or association who fails to file the return or pay the tax when due as required by this Act, shall be assessed a penalty equal to ten percent (10%) of the tax, except that the penalty shall in no event be less than five dollars (\$5.00). In case of failure or refusal to file the return or pay the tax for a period of thirty (30) days after the time required for filing the return or paying the tax, there shall be an additional tax, as a penalty of five percent (5%) of the tax due for each additional month or fraction thereof, until the tax is paid.

Past due accounts shall bear interest at the rate of one and one-half percent (1 ½%) per month. This is an annual percentage rate of eighteen percent (18%). In the event of any payment due at a time and place where such rate of interest would be usurious under applicable law, such rate of interest shall be reduced to the maximum rate allowed by such applicable law.

Any person who willfully attempts in any manner to evade a tax imposed under this Act or who willfully fails to pay the tax or make and file a return shall be subject to the civil and criminal penalties set by N.C.G.S. § 105-236.

**For questions and information:**

Pam Justice, Tax Collector  
Town of Tryon  
301 North Trade Street  
Tryon, NC 28782  
(828) 859-6654

**Make checks payable to:**

Town of Tryon Tax Collector

**Mail Payments to:**

Town of Tryon  
301 North Trade Street  
Tryon, NC 28782