

## HAYWOOD COUNTY OCCUPANCY TAX FILING INSTRUCTIONS

The report is required to be postmarked by the post office on or before the 20th day of the month following the month in which the tax accrues. Failing to file or pay will result in penalties, which mirror NC sales and use tax as stated in General Statute 105-236.

**In case of failure to file any return on the date it is due**, a penalty equal to 5% of the amount of tax will be assessed if the failure is for not more than one month, with additional 5% for each additional month, or fraction thereof, during which the failure continues, not exceeding 25% in the aggregate, or (\$5.00), whichever is greater.

**In the case of failure to pay any tax when due**, a penalty equal to 10% of the tax will be assessed, except the penalty shall in no event be less than (\$5.00).

If you owe no tax for the month, **file the report** and show “**No Tax Due**” on the “Total Due Haywood County” line. If you are closed for an extended period, you may file in advance the reports for each month you will be closed.

Questions regarding the reports and/or tax due should be directed to the Haywood County Finance Department at 828-452-6629, ext. 2614.

If you are assessed penalty and/or interest and you wish to appeal, contact the HCTDA office at 828-944-0761 and an appointment will be set up for you to appear before the Occupancy Tax Penalty Committee.