



# Haywood County Occupancy Tax Monthly Remittance Form



This form is required to be delivered by or postmarked by USPS on or before the 20th day of the month following the month in which the tax accrues to avoid penalties. Forms and payments can be delivered in person or by mail to the Haywood County Finance Department at 215 N Main St. Waynesville, NC 28786.

Report for month of: _____ Account #: _____ Business/Owner Name: _____ Phone Number: _____ Property Name: _____ Mailing Address: _____ _____ Final remittance for property <input type="checkbox"/> Date Closed: _____ Print Name: _____ Signature: _____ Date: _____ *I certify that to the best of my knowledge, this is a true and complete report.	<input type="checkbox"/> No sales subject to occupancy tax this period  1. Gross sales for the month: _____ 2. Less sales that 3 <sup>rd</sup> party remitted occupancy tax on: _____ 3. Total gross receipts (1 minus 2) _____ 4. Occupancy tax rate: _____ <u>4%</u> 5. Occupancy tax due: _____ 6. Adjustments: _____ 7. Total remitted: _____
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The Haywood County Occupancy Tax rate is currently 4% of the gross receipts derived from the rental of any room or lodging within the County subject to sales tax under NCGS 105-164.4 (a)(3). Failing to file or pay will result in penalties, which mirror NC Sales and Use Tax as stated in NCGS 105-236.

Tax payments submitted by mail shall be deemed "received" as of the date shown on the postmark affixed by the USPS. If no date is shown, the tax payment shall be deemed "received" when it is physically received by the Haywood County Finance Office. If a dispute arises, the burden of proof shall be on the taxpayer to show that the payment was timely made.

**In case of failure to file any return on the date it is due**, a penalty equal to 5% of the amount of tax due will be assessed. An additional 5% penalty, not to exceed 25%, shall be assessed in each additional month a return is not filed.

**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 check the box by "No sales subject to occupancy tax this period". 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 or tax due should be directed to the Haywood County Finance Department at 828-356-2614

**If you are assessed a penalty and wish to appeal**, contact the HCTDA office at 828-944-0761 regarding the appeal process. All collections are subject to audit.

*Please see instructions on the next page for assistance in completing the sales/tax portion of this form.*



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### Instructions for sales/tax portion:

Line 1: Enter the gross sales amount from the rental of any overnight accommodation.

Line 2: Enter the total sales on which a third-party has collected and remitted occupancy tax. For example, AirBNB, VRBO and other booking platforms that remit occupancy tax on behalf of the owner.

Line 3: Enter the total of line 1 minus line 2.

Line 4: This shows the current occupancy tax rate for Haywood County.

Line 5: Multiply line 3 by the rate on line 4.

Line 6: Enter any adjustments such as penalties owed, credits from prior overpayments, etc. This line will remain blank in most cases.

Line 7: The total of lines 5 and 6. This total is the amount due to Haywood County.

Sign and date the form before remitting a copy of the form and your payment to Haywood County Finance Department.

### How to file and pay

#### MAIL

Print the completed form, make checks payable and mail payment and monthly occupancy tax report to:  
Haywood County Finance Department  
215 N Main Street  
Waynesville, NC 28786  
Phone: 828-452-6629 ext. 2614

#### IN-PERSON

You can pay your Haywood County Occupancy Tax Bill in person at the Haywood County Finance Office, Fourth Floor of the historic Haywood County Courthouse located at 215 North Main Street, Waynesville, NC 28786. Payments by checks and cash only are accepted.

The Haywood County Finance Office accepts payments Monday through Friday from 8:30 a.m. to 5:00 p.m. The calendar on the Haywood County website will advise you of scheduled holiday closures.

#### ONLINE

You can also opt to pay your Haywood County Occupancy Tax online with your credit card. Go to [www.webfeepay.com](http://www.webfeepay.com), click on make a payment and then choose the appropriate category in each field. Please note that a 3% convenience fee will be calculated and added to your occupancy tax payment for this service, and there is a minimum fee of \$1.00. This fee goes directly to the online provider.

*Any person, firm, corporation or association which willfully attempts in any manner to evade the occupancy tax or to make a return, or who willfully fails to pay such tax or file such return shall, in addition to all other penalties provided by law, be guilty of a misdemeanor and shall be punishable by a fine not to exceed \$1,000 or imprisonment not to exceed six months, or by both.*