

CHEROKEE COUNTY OCCUPANTY TAX REPORT

Complete and mail to:

Cherokee County Finance Department
75 Peachtree Street
Murphy, NC 28906
Phone: 828-837-2130

For Calendar Month and Year: _____ EIN/SSN: _____

Name and address: _____

Accommodation Name: _____

Phone No: _____

Due Date: 20th of Following Month

If this is your final report, check here: _____

SALES: Total Occupancy Sales-Excluding Tax Collected: _____
4% Occupancy Tax: _____
Late Filing Penalty (see below): _____
Late Payment Penalty (see below): _____
Total Due (Cherokee County): _____

(Please make check payable to: Cherokee County)

CERTIFICATION: I certify that this report is to the best of my knowledge and belief a true and complete report.

Print Name and Title: _____

Signature and Date: _____

Note: Report must be signed by Owner of Business or by a Partner, or by a Corporate Officer or by an authorized Property Manager.

IMPORTANT: THIS REPORT MUST BE FILED EVEN IF NO TAX IS DUE

Annual requirement: Submit a list with owner’s name, mailing address AND THE ADDRESS of each rental property by September 20th of each year.

PENALTIES:

This return is required to be filed on or before the 20th of the month following the month in which the Tax accrues. Failure to file this return by that date shall result in a penalty of 5% of the amount of tax per month not to exceed 25% in aggregate or \$5, whichever is greater. Failure to pay any tax when due, without intent to evade the tax, shall result in an additional penalty equal to 10% of the tax, subject to a minimum of \$5.

Any person who willfully attempts in any manner to evade or defeat the occupancy tax or its payment shall, in addition to other penalties provided by law, be guilty of a Class H Felony. And the willful failure to pay the occupancy tax, make the return, keep the records, or supply the information, at the time or times required by law, or rules pursuant thereto, shall, in addition to other penalties provided by law, be guilty of a Class 1 misdemeanor.