Virginia Local Transient Occupancy Tax Return

SECTION A - BUSINESS INFORMATION

*required field

Trade Name / DBA*

_____

Account Number (if known)

_____

Business / Owner Name*

_____

Physical Address*

_____

Accommodations Intermediaries MUST provide an itemized listing of addresses with the gross receipts attributable to each address reflected in this filing

SECTION B - CALCULATE THE TAX

Name of Jurisdiction*	Tax Rate*	Per Night Charge	Timely Filing Discount Rate
Pulaski County, Virginia	5.00 %	$ N/A	3.00 %

			Totals ($)
1. Total Gross Receipts for	Month of	Year of	$
2. Less Allowable Deductions - MUST attach supporting documents (if zero, enter '0')			$
3. Taxable Gross Receipts			$
4. Calculate Tax (5%)			$
5. Per Night Charges (if applicable)	Number of Nights	N/A	$ N/A
6. Taxes and Fees			$
7. Timely Filing Discount (3%)			$
8. Adjustments from Previous Month			$
ACCOMMODATIONS PROVIDERS ONLY			
9. Tax/Charges Remitted on Your Behalf by Third Party Intermediaries - You MUST provide supporting documentation.	a. Lodging Tax $		$
	b. Per Night Charges $ N/A		$ N/A
10. Net Occupancy Tax Due			$
11. Ten (10%) Percent Penalty for Late Payment			$
12. Ten (10%) Percent Interest Per Annum			$
13. Total Due			**$**

SECTION C - DECLARATION OF OWNER OR PREPARER

Virginia Code §58.1-3907: I hereby certify this return has been examined by me, the below signee, and is to the best of my knowledge, a true, correct and complete return.

_____ _____ _____
Signature* **Date*** **Mailing Address***

_____ _____ _____
Print Name and Title* **Phone Number*** **Email Address***

1. TOTAL GROSS RECEIPTS

All revenue collected during the immediately preceding month.

2. LESS ALLOWABLE DEDUCTIONS

Examples: exempt rentals, refund on rentals, discounts, etc.

3. TAXABLE GROSS RECEIPTS

Subtract Line 2 from Line 1

4. CALCULATE TAX

Multiply Line 3 with the jurisdiction tax rate

5. PER NIGHT CHARGES (IF APPLICABLE)

In addition to a lodging tax rate on gross receipts, some jurisdictions also require collection of a per night fee. Check with the jurisdiction to see if this fee applies and the amount

Multiply the number of nights by the per night charge. If no per night charge, enter '0' or leave blank.

6. TAXES AND FEES

Add Lines 4 and 5

7. TIMELY FILING DISCOUNT

Some localities allow a percentage discount for the timely filing and payment of transient occupancy tax. Check with the jurisdiction to determine if such a discount is allowed and the percentage.

Multiply Line 4 by the timely filing discount rate. If no discount applies, enter '0' or leave blank

8. ADJUSTMENTS FROM PREVIOUS MONTH

Apply any overage or shortage due from a prior month(s).

9. TAX OR CHARGES REMITTED ON YOUR BEHALF BY THIRD PARTY INTERMEDIARIES

For Accommodations Providers ONLY. If lodging tax or per night charges were remitted on your behalf by one or more third party intermediaries, enter those amounts in 'a' and 'b' and their total. Submit documentation for each intermediary.

10. NET OCCUPANCY TAX DUE

Adjustment to the amount entered on Line 6 based on Lines 7 and 8

11. TEN PERCENT PENALTY FOR LATE PAYMENT

Multiply Line 4 by ten (10) percent.

12. TEN PERCENT INTEREST PER ANNUM

Untimely payment will accrue interest at the rate of ten percent (10%) per annum and is computed based upon the tax and penalty from the date due and payable.

13. TOTAL DUE

Add Lines 10, 11, and 12.

Transient Occupancy Tax returns are due by the 20th day of each month; if the payment is made after the 20th, a penalty, late filing fee, or interest may apply. Rates vary by jurisdiction.