Smyth County, Virginia

Return of Transient Occupancy Tax

Report Due By: August 1, 2022

Federal ID (required)	Tax Report for Quarter Ending: June 30, 2022

Name of Taxpayer: _____

Trade Name: _____

Mailing Address: _____

_____

911 Address of Business: _____

Telephone Number: (_____) _____ - _____ ext. _____

In accordance with the amendment made to Article XIII, of the Smyth County Code, a **5% occupancy tax** is imposed on individuals renting a room or space in a public or private hotel, inn, apartment hotel, hostelry, tourist home or house, motel, boardinghouse, rooming house or other lodging place in the County which offers lodging to any transient for compensation. Said taxes must be collected and remitted by the last day of the month following the end of the quarter.

		For Office Use Only
1. Gross Occupancy Receipts (report even if $0)	$ _____	
2. Allowable Deduction: Exempt Rentals (over 29 consecutive days)	_____	No credit is given for payment until confirmation of name and address is received with payment from intermediary.
3. Item 1 less item 2 (Taxable Amount)	_____	
4. Tax (**5%** of item 3)	0.00	
Less Prepaid Tax paid by Intermediary (if applicable) **:**		
Online Platform/Intermediary / Gross Reciepts / Tax Paid on Your Behalf		
_____	$ _____ / $ 0.00	
_____	$ _____ / $ 0.00	**REMEMBER:** Reports are due 30 days after the end of EACH quarter, even if no Gross Occupancy Receipts collect.
_____	$ _____ / $ 0.00	
5. Less Commission (**5%** of line 4) (Do not compute if report is delinquent)	0.00	
6. If Delinquent - Surcharge / Interest *	_____	
7. **Total Balance Due** (please verify calculations) - Tax less Prepaid Tax and Commission **OR** - Tax plus Surcharge / Interest if deliquent	_____	Avoid Penalty - Please file on time.

(Make check or money order payable to: Treasurer of Smyth County)

Taxpayers not remitting payment by deadline shall incur a surcharge of 10% of the tax, which will be added to the Transient Occupancy Tax by the Treasurer. If the tax remains delinquent and unpaid for a period of one (1) month from the date it is due and payable, there shall be added to such tax by the Treasurer interest at the rate of ten (10%) percent per annum, which shall be computed on the taxes and surcharge from the first day of the month for each month or portion thereof from the date upon which the tax was due. Penalty to refuse to collect and remit taxes as required may result in a Class 3 Misdemeanor and punished as provided in §1-6 for the Smyth County Code.

Questions? **Call Commissioner of the Revenue office 276-782-4040 ext 3.**

By signing this return, I, hereby, declare that this return has been examined by me and is true, complete, and correct to the best of my knowledge and belief.

_____ _____

Signature Date

Mail completed report and payment to:
Commissioner of the Revenue
PO Box 985
Marion VA 24354

* Must confirm Penalty/Surcharge/ Interest with Treasurer by calling 276-782-4059 before making payment.

NOTE: Report is required quarterly even if $0 gross Occupancy Receipts for the quarter