TOWN OF COEBURN TRANSIENT OCCUPANCY TAX RETURN

LODGING TAX COLLECTED IN THE MONTH OF _____, 20____

1. Total receipts for lodging to any hotels, motels, boarding houses, travel campgrounds, and other facilities offering guest rooms. $ _____

2. Multiply amount on line one by 5% (.05) $ _____

3. Enter Total Amount Due $ _____

IF DELINQUENT MORE THAN 30 DAYS AN ADDITIONAL 10% PENALTY AND 10% INTEREST PER ANNUM WILL BE ADDED.

58.1-3907. Willful failure to collect and account for tax; penalty.

A. Any corporate or partnership officer as defined in § **58.1-3906**, or any other person required to collect, account for and pay over any local admission, transient occupancy, food and beverage, daily rental property or cigarette taxes administered by the commissioner of the revenue or other authorized officer, who willfully fails to collect or truthfully account for and pay over such tax, and any such officer or person who willfully evades or attempts to evade any such tax or the payment thereof, shall, in addition to any other penalties provided by law, be guilty of a Class 1 misdemeanor.

All Transient Occupancy shall be deemed to be held in trust for the county, city or town imposing the applicable tax. The wrongful and fraudulent use of such collections other than remittance of the same as provided by law shall constitute embezzlement pursuant to § 18.2-111.

PLEASE REMIT THE AMOUNT ENTERED ON LINE THREE TO:

TOWN OF COEBURN
P. O. BOX 370
COEBURN VA 24230

YOUR PAYMENT IS DUE BY THE 20TH OF THE FOLLOWING MONTH. IF THERE ARE ANY QUESTIONS PLEASE CALL 276-395-3323 or email: ksharpe@townofcoeburn.com

NAME OF BUSINESS_____

OWNER _____

ADDRESS _____

ADDRESS _____

FEDERAL ID# _____

DATE _____

This form is available on our web site www.TownofCoeburn.com beneath the Treasurer's Department.