

# Virginia Local Transient Occupancy Tax Return

## INSTRUCTIONS

- Complete Sections A, B, and C.
- To avoid penalty and/or interest, this return must be filed and paid on or before the 20th day of the following tax month.
- Make check payable to the Jurisdiction.

## SECTION A - BUSINESS INFORMATION

Trade Name / DBA\*

Account Number (if known)

\*required field

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\*    City     County     Town     Tax Rate\*    Per Night Charge    Timely Filing Discount Rate

Smyth County    5.00 %    \$    5.00 %

			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. Per Night Charges (if applicable)	Number of Nights		\$
6. Taxes and Fees			\$
<b>ACCOMMODATIONS PROVIDERS ONLY</b>			
7. Less Tax or Charges Remitted on Your Behalf by Third Party Intermediaries - You MUST provide supporting documentation to claim this deduction.	a. Lodging Tax	\$ 0	\$
	b. Per Night Charges	\$ 0	
8. Subtotal			\$
9. Timely Filing Discount (if applicable)			\$
10. Total Due			\$

Reset Form

## 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\*

# Virginia Local Transient Occupancy Tax Return

## Section B - Definitions and Formulas

### 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 Line 4 and Line 5

### 7. LESS 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.

### 8. SUBTOTAL

Subtract Line 7 from Line 6

### 9. TIMELY FILING DISCOUNT (IF APPLICABLE)

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. Percentage must be entered manually.

Multiply Line 8 by the timely filing discount rate. If no discount applies, enter '0' or leave blank

### 10. TOTAL DUE

Subtract Line 9 from Line 8

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.

**Smyth County, Virginia**  
**Return of Transient Occupancy Tax - optional return**

Rev. 10/31/23

Report due by the 20<sup>th</sup> of the following month

<b>Federal ID :</b> _____	<b>Tax Report for MONTH Ending:</b> _____ <small>(input Federal ID and quarter being reported)</small>
Name of Taxpayer: _____	
Trade Name: _____	
Mailing Address: _____ _____	
911 Address of Business: _____ _____	
Telephone Number: (____) _____ - _____ ext. _____	

<p>1. Gross Occupancy Receipts (report even if \$0) \$ _____</p> <p>2. Allowable Deduction: Exempt Rentals (over 29 <u>consecutive</u> days) _____</p> <p>3. Item 1 less item 2 (Taxable Amount) _____</p> <p>4. Lodging Tax ( 5 % of item 3) \$ _____</p> <p>5. * Less Prepaid Tax paid by Intermediary (if applicable) : Reported by intermediary to owner as collected *</p> <table border="1" style="width:100%; border-collapse: collapse;"> <thead> <tr> <th style="width:20%;">Intermediary</th> <th style="width:20%;">Gross Receipts</th> <th style="width:20%;">VA Sales Tax (5.3%)</th> <th style="width:20%;">Lodging Tax (5%)</th> </tr> </thead> <tbody> <tr> <td>_____</td> <td>\$ _____</td> <td>\$ _____</td> <td>\$ _____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> <tr> <td>_____</td> <td>_____</td> <td>_____</td> <td>_____</td> </tr> </tbody> </table> <p><b>Total Lodging Tax to be paid by Intermediary for owner:</b> \$ _____ * provided supporting documentation from intermediary</p> <p>6. Item 4 less Total Lodging Tax Paid on your behalf \$ _____</p> <p>7. Less Commission ( 5 % of line 6) (Do not compute if report is delinquent or no tax due) _____</p> <p>8. <b>Balance Due</b> less Commission <u>if report filed by due date</u> _____</p> <p>If submitted after due date, call 276-782-4040 to determine Surcharge /Interest Due - minimum of 10% of tax _____</p> <p>9. Total Balance Due if submitted after due date - Tax plus Surcharge / Interest \$ _____</p> <p><b>(Make check or money order payable to: Treasurer of Smyth County)</b></p>	Intermediary	Gross Receipts	VA Sales Tax (5.3%)	Lodging Tax (5%)	_____	\$ _____	\$ _____	\$ _____	_____	_____	_____	_____	_____	_____	_____	_____	<p>Gross Occupancy Receipts are the full amount collected from the guest less any "tax" paid, including all service fees.</p> <p>Supporting documentation required from Intermediary</p> <p>Commission is only granted on payment collected by payer of tax.</p> <p>Avoid Penalty - Please file on time.</p>
Intermediary	Gross Receipts	VA Sales Tax (5.3%)	Lodging Tax (5%)														
_____	\$ _____	\$ _____	\$ _____														
_____	_____	_____	_____														
_____	_____	_____	_____														

**NOTE: Report is required MONTHLY even if Intermediary collects ALL Lodging Tax and/or \$0 Gross Occupancy Receipts for the Month**

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 by 20<sup>th</sup> of Next Month to:  
**Commissioner of the Revenue**  
PO Box 985  
Marion VA 24354

\* Provide supporting documentation from Intermediary to substantiate gross receipts and tax collected.  
\*\* Must confirm Penalty/Surcharge/ Interest by calling 276-782-4040 ext 3 before making payment.  
The owner of the real estate is responsible for timely reporting and collection of Transient Occupancy Tax.