



Smyth County, Virginia
Commissioner of the Revenue
Transient Occupancy Tax
(Lodging) Attestation Form

Phone: (276) 782-4040
Fax: (276) 782-4041
Email: COR@SmythCounty.org
Address: P.O. Box 985
 109 W. Main Street,
 Suite G011,
 Marion, VA 24354

Owner Name:			Business / Trade Name:		
Mailing Address:			Location:		
City:	State:	Zip:	Phone:	Email:	
Federal Tax ID (FEIN or SSN):			Alternative Contact:		Phone:

A. Intermediary Booking Information

Please List All Intermediaries Used for Bookings For Location:

Do you accept direct bookings:	How often does direct bookings occur (average: monthly, quarterly, etc.):
YES NO	

B. Attestation

By signing below, I am attesting, under penalties prescribed by the code of Virginia and the ordinances of Smyth County, that I am only utilizing intermediaries for bookings/reservations of my short-term rental at the stated location above. I further affirm that if I accept a direct booking, I understand that I am required to collect, file and remit payment of the necessary Transient Occupancy Tax for the appropriate month.

I understand that Transient Occupancy Tax (often referred to as Lodging Tax or short-term rental tax) is a tax collected by my business from customers and held in trust by my business. I am required by Smyth County ordinance and Virginia Code to collect this tax on all bookings of my rental. Failure to collect and/or remit payment of the money held in trust is a criminal offense.

I understand that failure to remit filings as required will result in a statutory assessment by the Commissioner of the Revenue's office and amount assessed will become due immediately.

I understand that if requested by the Commissioner of the Revenue, I will be required to provide information regarding information surrounding bookings.

I understand that this attestation is good for a 12-month term and completion of which will result in monthly report filing for all months that only bookings performed via intermediaries will be waived. I will only be required to submit monthly reports (with payment) for months that I accept direct bookings.

Signature of Owner or Agent

Date

Title

Email or Phone