

Smyth County, Virginia
Return of Transient Occupancy Tax

Rev. 7/14/23

Report due 30 days after the end of the quarter

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

<p>1. Gross Occupancy Receipts (report even if \$0) \$ _____</p> <p>2. Allowable Deduction: Exempt Rentals (over 29 consecutive days) _____</p> <p>3. Item 1 less item 2 (Taxable Amount) _____</p> <p>4. Lodging Tax (% of item 3) \$ _____</p> <p>5. * Less Prepaid Tax paid by Intermediary (if applicable) :</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="4" style="text-align: center;"><small>Reported by intermediary to owner as collected *</small></td> </tr> <tr> <td style="width: 20%;"><small>Intermediary</small></td> <td style="width: 20%;"><small>Gross Receipts</small></td> <td style="width: 20%;"><small>VA Sales Tax (5.3%)</small></td> <td style="width: 20%;"><small>Lodging Tax (5%)</small></td> </tr> <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> </table> <p>Total Lodging Tax to be paid by Intermediary for owner: \$ _____ <small>* provided supporting documentation from intermediary</small></p> <p>6. Item 4 less Total Lodging Tax Paid on your behalf \$ _____</p> <p>7. Less Commission (% of line 6) <small>(Do not compute if report is delinquent or no tax due)</small> _____</p> <p>8. Balance Due less Commission if report filed by due date _____</p> <p><small>If submitted after due date, call 276-782-4040 to determine Surcharge /Interest Due - minimum of 10% of tax</small> _____</p> <p>9. Total Balance Due if submitted after due date - Tax plus Surcharge / Interest \$ _____</p> <p style="text-align: center;"><i>(Make check or money order payable to: Treasurer of Smyth County)</i></p>	<small>Reported by intermediary to owner as collected *</small>				<small>Intermediary</small>	<small>Gross Receipts</small>	<small>VA Sales Tax (5.3%)</small>	<small>Lodging Tax (5%)</small>	_____	\$ _____	\$ _____	\$ _____	_____	_____	_____	_____	_____	_____	_____	_____	<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>
<small>Reported by intermediary to owner as collected *</small>																					
<small>Intermediary</small>	<small>Gross Receipts</small>	<small>VA Sales Tax (5.3%)</small>	<small>Lodging Tax (5%)</small>																		
_____	\$ _____	\$ _____	\$ _____																		
_____	_____	_____	_____																		
_____	_____	_____	_____																		

NOTE: Report is required quarterly even if Intermediary collects ALL Lodging Tax or \$0 gross Occupancy Receipts for the quarter

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

* **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.