

This form must be filed EVERY month. If you are closed or the tax collected is zero (0) you are still required to file a form. See page 2 of the report form for info and details on penalties and fines.

Section 1: ALWAYS REQUIRED FOR EACH PROPERTY

Check if your info is revised

Owner Name _____
 Mailing Address _____
 Phone _____ E-mail _____
 Property Name _____
 Property Physical Address _____
 Property Parcel ID# _____ Management Co. _____

Section 2: PAYMENT DUE FOR DIRECT RENTALS (By Owner or Management Co.)

\$\$ REPORT SALES \$\$ complete A or B/C <input type="checkbox"/> This property had zero sales this month - OR -		State Sales Tax I.D. _____				
Total Occupancy Sales, excluding tax collected	BOTH ARE REQUIRED	>> ROOM NIGHTS for Direct Rentals<< Total number of nights rented this month (1 room or house can be rented up to 31 times per month)				
3% Occupancy Tax due						
Penalty \$10/day late (see pg.2)						
Interest (see pg.2)						
Total Due to Town of Tryon						
		<table border="1"> <tr> <td>Individual Rooms</td> <td>_____</td> </tr> <tr> <td>Vacation Rentals</td> <td>_____</td> </tr> </table>	Individual Rooms	_____	Vacation Rentals	_____
Individual Rooms	_____					
Vacation Rentals	_____					

Make Checks to: Town of Tryon Tax Collector Mail or Pay in person at: Town of Tryon, 301 North Trade Street, Tryon, NC 28782

Section 3: REPORTING AIRBNB RENTALS

Report Airbnb rentals and the taxes they paid on your behalf. Do not send money for these amounts. See instructions for guidance. We will figure out how to translate their reported amounts into the amount paid to us.

EXACT TITLE OF AIRBNB'S LISTING: _____

\$\$ AIRBYB SALES \$\$ <input type="checkbox"/> This property had zero Airbnb rentals this month - OR -		BOTH ARE REQUIRED		>>AIRBNB ROOM NIGHTS<< Total number of nights rented this month (1 room or house can be rented up to 31 times per month)			
1. Gross Earnings (from report)	_____						
2. Occupancy Taxes (from report)	_____						
We will use this info to estimate the Occupancy Tax that Airbnb paid to Town of Tryon							
		<table border="1"> <tr> <td>Individual Rooms (B&B or homestays)</td> <td>_____</td> </tr> <tr> <td>Vacation Rentals</td> <td>_____</td> </tr> </table>		Individual Rooms (B&B or homestays)	_____	Vacation Rentals	_____
Individual Rooms (B&B or homestays)	_____						
Vacation Rentals	_____						

Section 4: REPORTING VRBO RENTALS

Report VRBO rentals and the taxes they paid on your behalf. Do not send money for these amounts. See instructions for guidance – **you must combine columns to find the Total Taxable Sales.** We will figure out how to translate their reported amounts into the amount paid to us.

VRBO PROPERTY ID # _____

\$\$ VRBO SALES \$\$ <input type="checkbox"/> This property had zero VRBO rentals this month - OR -		BOTH ARE REQUIRED		>>VRBO ROOM NIGHTS<< Total number of nights rented this month (1 room or house can be rented up to 31 times per month)			
1. Gross Earnings (=Service Fee + Your Revenue – Refundable Deposit)	_____						
2. "Stay Tax We Remit" (from report)	_____						
We will use this info to estimate the Occupancy Tax that VRBO paid to Town of Tryon							
		<table border="1"> <tr> <td>Individual Rooms (B&B or homestays)</td> <td>_____</td> </tr> <tr> <td>Vacation Rentals</td> <td>_____</td> </tr> </table>		Individual Rooms (B&B or homestays)	_____	Vacation Rentals	_____
Individual Rooms (B&B or homestays)	_____						
Vacation Rentals	_____						

See Page 2 (over) for Section 5 and 6 reports

check if page 2 was intentionally left blank

CERTIFICATION: I certify that this report is to the best of my knowledge and belief a true and complete report. Report must be signed by Owner of Business or, if a Partnership, by a partner or, if a Corporation, by an authorized officer.

Signed: _____ Title: _____ Date: _____

Town of Tryon Occupancy Tax Form - REVISED for 2021 page 2

Town of Tryon Occupancy Tax Report for _____ Rentals
(month/year)

Property Name: _____

Section 5: REPORTING EXPEDIA RENTALS

(ex.: rentals via Expedia, Egencia, Hotels.com, Hotwire, Numinous, Orbitz and Travelscape)
Report Expedia rentals and the taxes they paid on your behalf. Do not send money for these amounts. See instructions for guidance – you must match these fields to your reports – they may have different titles. We will figure out how to translate their reported amounts into the amount paid to us.

EXPEDIA Property Name of ID #: _____

\$\$ EXPEDIA SALES \$\$

This property had zero EXPEDIA rentals this month
– OR –

1. Gross Earnings (from report)	
2. Occupancy Taxes (from report)	

We will use this info to estimate the Occupancy Tax that EXPEDIA paid to Town of Tryon

BOTH ARE
REQUIRED

>>EXPEDIA ROOM NIGHTS<<

Total number of nights rented this month
(1 room or house can be rented up to 31 times per month)

Individual Rooms (B&B or homestays)	
Vacation Rentals	

Section 6: REPORTING _____ RENTALS

(in case a new booking site starts paying your taxes but doesn't report your info)

Report Airbnb rentals and the taxes they paid on your behalf. Do not send money for these amounts. See instructions for guidance. We will figure out how to translate their reported amounts into the amount paid to us.

PROPERTY NAME or ID #: _____

\$\$ OTHER SALES \$\$

This property had zero OTHER rentals this month
– OR –

1. Gross Earnings (from report)	
2. Occupancy Taxes (from report)	

We will use this info to estimate the Occupancy Tax that was paid to Town of Tryon

BOTH ARE
REQUIRED

>>OTHER ROOM NIGHTS<<

Total number of nights rented this month
(1 room or house can be rented up to 31 times per month)

Individual Rooms (B&B or homestays)	
Vacation Rentals	

Town of Tryon Occupancy Tax Penalties

A return form must be filed EVERY month – one return form for each individual property rented. This return form is required to be filed on or before the 20th day of the month following the month in which the tax accrues. **Please note that the tax is required to be paid by the 15th day of the month following the month the tax accrues. It is strongly recommended that you file both the tax and the return form by the 15th day of the month.** If you are closed or the tax collected is zero (\$0) you are still required to file a return form.

Penalties: Any person, firm, or association who fails to file the return or pay the tax when due as required by this Act, shall be assessed a penalty equal to ten percent (10%) of the tax, except that the penalty shall in no event be less than five dollars (\$5.00). In case of failure or refusal to file the return or pay the tax for a period of thirty (30) days after the time required for filing the return or paying the tax, there shall be an additional tax, as a penalty of five percent (5%) of the tax due for each additional month or fraction thereof, until the tax is paid.

Past due accounts shall bear interest at the rate of one and one-half percent (1 ½%) per month. This is an annual percentage rate of eighteen percent (18%). In the event of any payment due at a time and place where such rate of interest would be usurious under applicable law, such rate of interest shall be reduced to the maximum rate allowed by such applicable law.

Any person who willfully attempts in any manner to evade a tax imposed under this Act or who willfully fails to pay the tax or make and file a return shall be subject to the civil and criminal penalties set by N.C.G.S. § 105-236.

Town of Tryon Occupancy Tax Form Instructions - REVISED for 2021



TOWN OF TRYON OCCUPANCY TAX PAYMENT/REPORTING FORMS

Revised August 2021

Use this form continuously until we announce that an updated version is available
(not limited to a calendar year)

For questions and information:

Tax Collector
Town of Tryon
301 North Trade Street
Tryon, NC 28782
(828) 859-6654

Make checks payable to:

Town of Tryon Tax Collector

Mail Payments to:

Town of Tryon
301 North Trade Street
Tryon, NC 28782

These forms must be filed EVERY month – one form for each individual property rented.

File form on or before the 15th day of the month following the month in which the tax accrues. If you are closed or your sales are zero (0), you are still required to file a return form.

Promotion Policy for Tryon Tourism Development Authority

Town of Tryon accommodations are required to file Occupancy Tax Forms on time, each month, in order to be promoted by Tryon Tourism Development Authority. On-time filing means that you send your tax form by the due date (the 15th of the month after tax was collected) and that you fill out the form completely, including all sales information and the room night data. **If you sales are zero, a form still must be sent monthly.**

In addition to the late fees and penalties described on the tax forms, if your property is delinquent in filing the form, or your forms are missing required information for more than 60 days, your property will be removed from all marketing and promotion materials and opportunities, including, but not limited to, brochures, the ExploreTryon.com website, newsletters, packages and any special promotions. Once up to date, your property will be reactivated everywhere possible, but you may have missed some print opportunities.

The Town of Tryon is not responsible for monitoring and notifying you of your delinquency and the possibility of missed opportunities.

We appreciate your cooperation in this matter.

Town of Tryon Occupancy Tax Form Instructions - REVISED for 2021 – Page 2

A return form must be filed EVERY month – one return form for each individual property rented. This return form is required to be filed on or before the 20th day of the month following the month in which the tax accrues. **Please note that the tax is required to be paid by the 15th day of the month following the month the tax accrues. It is strongly recommended that you file both the tax and the return form by the 15th day of the month.** If you are closed or the tax collected is zero (\$0) you are still required to file a return form.

Step 1. Section 1: Property identification - must be completed every month – be consistent with info

- a. **Owner information – must be identified for proper record keeping**
- b. **Property-specific information**, and **Management info**, if appropriate
 - i. Management companies: fill out 1 form for each property.
- c. The **Property Parcel ID#** is required. Find it on tax bill or online at PolkNC.org using Polk Co. GIS.
- d. Check the box on the left if you have entered updated information, so it can be noted in your file.
- e. Continue – complete only the sections that apply. **Everyone must sign the form at the bottom of page 1.**

Step 2. Section 2: ONLY if you book Direct Rentals (taxes owed by Owner or Management Co)

- a. Check the box if you did not have any Direct Rentals this month. Review Sections 3-4. Go to Step 5.
- b. **Enter your State Sales Tax ID#** - required for this section
- c. Complete the SALES info on the left and the ROOM NIGHTS on the right – both are required.
- d. Enter your total Occupancy Sales (amount of sales not including tax).
 - i. Multiply total sales by three percent (3%). This is the amount of tax due.
 - ii. **If form is late**, enter penalties and/or interest due (see amounts at bottom of page 2 of form).
 - iii. Calculate and enter Total Due to Town of Tryon. Write check for this amount.
- e. Complete Room Night section for sales reported – this is very important. Both types might apply.
 - i. **For a hotel/B&B/A room in your home**, fill in the “Individual Rooms” line with the total number of rooms rented during the month.
 - ii. **For homes/cabins**, fill in the “Vacation Rental” line with the total number of nights per property.
- f. If you use Airbnb, VRBO, Expedia or another booking site, complete those sections below.

Step 3. Section 3: ONLY if you use Airbnb:

- a. Enter the phrase that your renter sees on your listing. Check the box if you did not have any rentals.
- b. Go to your Airbnb account. This path changes periodically – look for these terms.
- c. Go to Hosting Dashboard, then find Transaction History >> Gross Earnings. Total the Gross Earnings and Occupancy tax columns. Enter those EXACT amounts – we’ll do the rest.
- d. Complete Room Night section for sales reported (See Step 2e above for details)

Step 4. Section 4: ONLY if you use VRBO:

- a. Enter your VRBO Property ID #. Check the box if you did not have any rentals.
- b. Log in to your VRBO account. This path may change periodically – look for these terms.
- c. Go to Reservation Manager >> Payments, set the month’s start/end date, export your payment report.
- d. Calculate Total Taxable Sales from these columns: Service Fee + Your Revenue - Refundable Deposit
- e. Enter “Stay Tax We Remit”
- f. Complete Room Night section for sales reported (See Step 2e above for details)

Step 5. Check the box if Page 2 was intentionally left blank (those reports are not needed)

Step 6. Section 5 (on pg 2): ONLY if you use Expedia’s other booking sites:

- a. Enter your Property Name or ID #. Check the box if you did not have any rentals
- b. Log in to your account to find these figures – look for sales and tax terms
- c. Enter sales information
- d. Complete Room Night section for sales reported (See Step 2e above for details)

Step 7. Section 6 (on pg 2): just in case... Use ONLY if another booking site pays your tax/doesn’t report:

- a. Enter name of booking company on the title line
- b. Enter your Property Name or ID #. Check the box if you did not have any rentals
- c. Log in to your account to find these figures – look for sales and tax terms
- d. Enter sales information
- e. Complete Room Night section for sales reported (See Step 2e above for details)

Step 8. Sign and date the report and indicate your title.

Step 9. Mail or deliver your tax payment/original form to: Town of Tryon, 301 North Trade Street, Tryon, NC 28782