



**COMMISSIONER OF THE REVENUE**

**Transient Occupancy Remittance**

Owner Name:			Business/ Trade Name:		
Mailing Address:			Email:		
City:	State:	Zip:	Phone:	Location:	

**A. Tax Calculation**

	For the <b>Month</b> of:	Year:	Account Number:
1	Total Gross Receipts:		\$
2	Allowable Deductions: (documentation must be attached, see reverse) If Zero enter "0"		\$
3	Taxable Gross (Line 1 minus Line 2)		\$
4	Tax Due ( <b>8%</b> of Line 3)		\$
5	Less 3% Discount <b>ONLY</b> when filed & paid on or before the 20th and/or no delinquency exist (Multiply Line 4 by 3%)		\$
6	Net Tax Due (see reverse for due dates)		\$
7	Penalty (see schedule on reverse)		\$
8	Interest (.83% per month, 10% annually)		\$
9	<b>Total Due</b> ( Sum of lines 6,7,8)		\$

**B. Declaration of Seller**

I declare that the foregoing statement and figures are true, full and correct to the best of my knowledge and belief.

\_\_\_\_\_  
Signature of Owner or Agent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

\_\_\_\_\_  
Email or Phone

Please make all checks payable to the **City of Salem, Treasurer**.  
Remit to **Commissioner of the Revenue**, PO Box 869, Salem VA 24153

*Office use only*

Received	
Payment Amount	
Other	

# Instructions and Procedures

**Because the Transient Occupancy tax is a “trust tax”, held in trust by your company for the City of Salem, there will be no leniency regarding filing dates, discounts, or penalties.**

In accordance with City Ordinance Chapter 27(a) Article IV. Section 82-146 Penalties will be as follows:

\*Minimum penalty amount: \$10.00

\*1 to 30 days delinquent: 10% of total tax due.

\*31 to 60 days delinquent: an additional 5% of total tax due.

\*61 to 90 days delinquent: an additional 5% of total tax due.

\*91+ days delinquent: an additional 5% of total tax due.

- Returns must be postmarked by the US Postal Service or received in our office by 5:00pm on the 20<sup>th</sup> of the month to take the 3% discount. Items left in the Utility drop box after hours on the 20<sup>th</sup> will not qualify for the discount.
- Payments are due by the last day of the month following the month in which the taxes are collected to avoid penalties. If the due date falls on a weekend or holiday in which the post office is closed, returns will be accepted on time if postmarked the following business day.
- Accounts with delinquencies more than 30 days old will be subject to legal action including, but not limited to, sheriff's liens, bank liens, revocation of ABC license, and criminal charges. Failure to remit trust taxes constitutes embezzlement per Virginia State Code.
- Filings must be received each month even if your business is seasonal or has no gross receipts for the month. “0” returns can be emailed to [kdusenberry@salemva.gov](mailto:kdusenberry@salemva.gov).
- Any account that has not remitted their monthly filing within 10 days after the due date will be statutorily assessed. Once a statutory assessment is placed on the account a monthly P & L statement or other financial documentation will be required to amend the filing amount.
- If audited detailed financial information will be required to be submitted to our office. Examples of this documentation include, but are not limited to, cash register receipts, sales tax reports and filings, documentation of deductions, and listings of any tax-exempt sales including the purchaser tax-exempt number. Please ensure these documents are maintained and available to our office at the time of audit pursuant to Virginia Code.
- All filing forms **MUST** have the month for which the filing is for and the RBS account number in order to be processed.

## **Allowable Deductions are as listed below.**

Only deductions that are included in the total gross receipts (line 1) are eligible to be deducted. **Deductions taken without providing supporting documentation will not be allowed.** Any allowable deductions claimed should be notated in the proper column on the filing form.

- Exempt Rentals (over 30 days included in line 1, documentation must be attached)
- Refund of Rentals (included in line 1, documentation must be attached)
- Rentals to Government Agencies (included in line 1, documentation must include name and tax exempt number)
- Non-Rental Income (included in line 1, documentation must be attached)

Any questions regarding the guidelines above or your tax account should be directed to the Commissioner of the Revenue's office at (540) 375-3019.