



FILL IN ALL INFORMATION REQUESTED

Owner Name, Property Address & Account Number

REPORTING FOR MONTH OF:

ACCOMMODATION TAX REPORT

Town of Ocean Isle Beach

Ocean Isle Beach, NC 28469

PROPERTY LOCATION (STREET ADDRESS)	GROSS RENTAL ACCOMMODATION RECEIPTS	RATE	TAX / PENALTY
		6%	
Late Filing Fee (5% of tax due each month, maximum of 25% or \$5.00 whichever is greater)			
Late Payment Fee (2% of tax due each month, maximum of 10%)			
TOTAL AMOUNT COLLECTED			

Under penalties prescribed by law I hereby affirm that to the best of my knowledge and believe this tax report, including any accompanying statements, schedules, and other information, is true and complete.

Date _____

Signed _____

Signature - Owner / Agent

Any person, firm, corporation or association who fails to file a return on the date it is due as required by this act shall pay a penalty equal to five percent (5%) of the amount of the tax due if the failure is for not more than one (1) month, with an additional five percent (5%) for each additional month or fraction thereof not to exceed twenty-five percent (25%) in the aggregate, or five dollars (\$5.00), whichever is the greater.

In the case of failure to pay any tax when due, without intent to evade the tax, the Secretary shall assess a penalty equal to two percent (2%) of the amount of the tax if the failure is for not more than one month, with an additional two percent (2%) for each additional month, or fraction thereof, during which the failure continues, not exceeding ten percent (10%) in aggregate. Failure to both file a return AND pay the tax as required by this act shall result in imposition of BOTH penalties.

Failure which is determined to be negligent, willful, or fraudulent will result in increased penalties and potential punishment as a Class 1 misdemeanor. G.S. 105-236.

REPORTS CAN BE EMAILED TO: CUSTOMERSERVICE@OIBGOV.COM OR FAXED TO (910) 579-8804.