

TRANSIENT OCCUPANCY TAX RETURN

PRINCE EDWARD COUNTY, VIRGINIA



Crystal M. Hensley, COMMISSIONER OF THE REVENUE

Physical Address: 124 N Main Street, Farmville VA 23901

Mailing Address: P. O. Box 446, Farmville VA 23901

Tel (434) 392-3231 / Fax (434) 392-7696

INSTRUCTIONS: Read front and back of document. You must remit a check or money order along with the return and postmarked by no later than the 20th of each month. *Enter all information carefully. Errors may cause delays.*

Gross rental receipts not payout totals from 3rd party rental platforms are to be reported on Line #1.

Transient Occupancy/Short Term Rental Business Information

Reporting Period:		Due On or Before:		
Fed ID# or SS#:		Sales Tax #:		Account #:
Telephone:		E-Mail:		
Owner's Name:		Business/Trade Name:		
Mailing Address:				
Business Address:				
Is this your final return? If yes, date of closure:				

Transient Occupancy/Short Term Rental Tax Information

1. Monthly Gross Lodging Rentals (total of all gross receipts regardless of source/platform):	\$	
2. Exempt Rentals:	\$	
MUST INCLUDE DOCUMENTATION TO SUPPORT EXEMPT RENTALS Exemptions include stays over 30 or more nights and refunds of prior bookings		
3. Net Taxable Lodging Rentals:	\$	
	Line 1 (-) Line 2	
4. Tax Due:	\$	
	Line 3 (x) 7%	
5. Tax Remitted on your Behalf by Third Party Intermediaries:	\$	
Total from Below (A (+) B)		
Online Platform/Intermediary	Gross Receipts	Tax Paid on Your Behalf
A.		
B.		

If you cannot provide documentation substantiating that tax was paid on your behalf by a lodging intermediary, it is your responsibility to pay the tax.

6. Amount Tax Due:	Line 4 (-) Line 5	\$
7. Penalty for Late Filing:	Line 6 (x) 10% (.10)	\$
8. Total Tax & Penalty:	Check Payable to Prince Edward County Treasurer Line 6 (+) Line 7	\$

CERTIFICATION: The owner must sign and date this form. If the business is an entity such as a trust, partnership, limited liability company, or corporation, it must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. ***It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter. (Code VA Sec. 58.1-11)***

I, the undersigned, do swear or affirm under penalty of perjury (1) that the figures and statements herein are true, complete, and correct to the best of my knowledge and belief, (2) that I understand the limits of this Business License, and (3) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign.

Printed Name	Signature	Title (Owner, President, etc.)	Date

PLEASE READ PRIOR TO SUBMITTING REPORT AND PAYMENT

- All Transient Occupancy (lodging) tax collections are deemed to be held in trust (escrow) for the County.
- The current tax rate is 7%. Reports should be filed and tax paid by no later than the 20th of each month following the month in which tax is collected to avoid the levy of penalties and interest. If there is no rental activity in a given month, simply file a zero-dollar return.
- When the 20th falls on a weekend or holiday, the due date is the first business day immediately following the 20th. Please be sure to use the correct account number when filing. If you are unsure of what that number is, please contact this office to verify.
- Tax is imposed on any public or private hotel, inn, apartment hotel, hostelry, tourist home or house, motel, rooming house, travel campground or other lodging place within Prince Edward County offering lodging for any individual or group at any time, and the owner and operator thereof who, for compensation, furnishes lodging to any transients.
- Persons include individuals, firms, partnerships, associations, corporations, persons acting in representative capacity and combinations of individuals of whatever form or character. A transient is any person who, for any period of not more than 30 consecutive days, either at his/her own expenses or at the expense of another, obtains lodging or the use of any space in any type of lodging (as outlined above) for which lodging or use of space a charge is made.
- **Please note** that Prince Edward County, Virginia **does not** have any type of collection agreement with AirBnB / Homeaway / VRBO or any other accommodation intermediary to collect or remit the required local lodging taxes on behalf of their Prince Edward County hosts. **It continues to be the responsibility of the business owner to make certain the 7% lodging tax is collected and delivered monthly to Prince Edward County.**
- **Effective September 1, 2021 SOME** online platforms (NOT AirBnB) began collecting and remitting the local transient occupancy tax on behalf of their hosts. If you choose to list your property with any of these platforms, you must continue to file monthly and provide documentation that the tax was paid on your behalf. **Otherwise, you are still responsible for paying the tax.**
- To avoid late **Filing Penalty** (10% of Line 6) your report must be received or postmarked by no later than the 20th of each month following the month in which tax is collected.
- Monthly reports can be mailed, submitted in person, sent by fax, or emailed to chensley@co.prince-edward.va. If paying Transient Occupancy Tax with a check please mail documentation in support of your accommodation intermediary sales along with this form.
- Total due can be paid by check or money order payable to Prince Edward County Treasurer and mailed or submitted in person once report is received and processed.
- To avoid late **Payment Fees** through the Treasurer's Office, your payment must be received by no later than the 20th of each month following the month in which tax is collected.
- If any piece of your entity changes (i.e. name, address, phone, email, ownership, closure, etc.), you must notify the Commissioner of the Revenue Office. **These changes would include but are not limited to:**
 - **Closure of business in Prince Edward County.** Failure to notify the Office of the Commissioner of the Revenue of a closure or business that has moved out of Prince Edward County will result in unsolicited statutory assessments, penalties, and interest until your notification is received.
 - **Business/trade has moved location within Prince Edward County.** In addition to notifying the Office of the Commissioner of the Revenue, a new Zoning Certificate would be required.
- If this is a final return, indicate the date your business closed on front of this form.
- Businesses located in Town must submit Transient Occupancy Tax to the Town of Farmville Office on Main Street.

*****OFFICIAL USE ONLY*****

Date Received		Report Received By	<input type="checkbox"/> Walk In <input type="checkbox"/> Mail <input type="checkbox"/> Fax <input type="checkbox"/> Email
Received By Initials		10 % Late Filing Penalty	<input type="checkbox"/> Yes <input type="checkbox"/> No
Paid by Check #		Amount Paid	\$
Processed By Initials		Date Processed	