Virginia Local Transient Occupancy Tax Return

SECTION A - BUSINESS INFORMATION

*required field

Trade Name / DBA*

_____

Account Number (if known)

_____

Business / Owner Name*

_____

Physical Address*

_____

Accommodations Intermediaries MUST provide an itemized listing of addresses with the gross receipts attributable to each address reflected in this filing

SECTION B - CALCULATE THE TAX

Name of Jurisdiction*	City ☐	County ☐	Town ☐	**Tax Rate***	**Per Night Charge**	**Timely Filing Discount Rate**
_____				_____ %	$ _____	_____ %

				Totals ($)
1. Total Gross Receipts for	Month of		Year of	$
2. Less Allowable Deductions - MUST attach supporting documents (if zero, enter '0')				$
3. Taxable Gross Receipts				$
4. Calculate Tax				$
5. Per Night Charges (if applicable)	Number of Nights			$
6. Taxes and Fees				$
ACCOMMODATIONS PROVIDERS ONLY				
7. Less Tax or Charges Remitted on Your Behalf by Third Party Intermediaries - You MUST provide supporting documentation to claim this deduction.	a. Lodging Tax $			$
	b. Per Night Charges $			
8. Subtotal				$
9. Timely Filing Discount (if applicable)				$
10. Total Due				$

SECTION C - DECLARATION OF OWNER OR PREPARER

Virginia Code §58.1-3907: I hereby certify this return has been examined by me, the below signee, and is to the best of my knowledge, a true, correct and complete return.

_____
Signature*

_____
Date*

_____
Mailing Address*

_____
Print Name and Title*

_____
Phone Number*

_____
Email Address*

Last Modified: 10/2023

1. TOTAL GROSS RECEIPTS

All revenue collected during the immediately preceding month.

2. LESS ALLOWABLE DEDUCTIONS

Examples: Exempt Rentals, refund on rentals, discounts, etc.

3. TAXABLE GROSS RECEIPTS

Subtract Line 2 from Line 1

4. CALCULATE TAX

Multiply Line 3 with the jurisdiction tax rate

5. PER NIGHT CHARGES (IF APPLICABLE)

In addition to a lodging tax rate on gross receipts, some jurisdictions also require collection of a per night fee. Check with the jurisdiction to see if this fee applies and the amount

Multiply the number of nights by the per night charge.
If no per night charge, enter '0' or leave blank.

6. TAXES AND FEES

Add Line 4 and Line 5

7. LESS TAX OR CHARGES REMITTED ON YOUR BEHALF BY THIRD PARTY INTERMEDIARIES

For Accommodations Providers ONLY. If lodging tax or per night charges were remitted on your behalf by one or more third party intermediaries, enter those amounts in 'a' and 'b' and their total. Submit documentation for each intermediary.

8. SUBTOTAL

Subtract Line 7 from Line 6

9. TIMELY FILING DISCOUNT (IF APPLICABLE)

Some localities allow a percentage discount for the timely filing and payment of transient occupancy tax. Check with the jurisdiction to determine if such a discount is allowed and the percentage. Percentage must be entered manually.

Multiply Line 8 by the timely filing discount rate. If no discount applies, enter '0' or leave blank

10. TOTAL DUE

Subtract Line 9 from Line 8

Transient Occupancy Tax returns are due by the 20th day of each month; if the payment is made after the 20th, a penalty, late filing fee, or interest may apply. Rates vary by jurisdiction.