

Submit return and payment to:
Stephanie Love
 Commissioner of the Revenue
 PO Box 138
 Buckingham VA 23921

TRANSIENT/OCCUPANCY

TAX RETURN

BUCKINGHAM COUNTY

COMMISSIONER OF THE REVENUE

Make Check payable to:
 Treasurer of Buckingham

(434) 969-4972 • slove@buckinghamcounty.virginia.gov

To avoid penalty and/or interest, this return with payment must be filed on or before the 20th day of the month following the quarter in which taxes are collected.

Tax Year:	Tax Month:	
Business Phone:	Federal ID :	
Trade Name:		
Corporate Name:		
Mailing Address:		
City:	State:	Zip:

1	QUARTERLY GROSS RECEIPTS FROM ALL LODGING RENTALS SUBJECT TO THIS TAX	\$ _____	
2	LESS DEDUCTIONS		
	a. EXEMPT RENTALS (MORE THAN 30 CONSECUTIVE DAYS)	\$ _____	
	b. REFUND ON RENTALS INCLUDED ON LINE 1	\$ _____	
	c. REFUND ON RENTALS INCLUDED ON PRIOR RETURNS	\$ _____	
	d. OTHER (PLEASE EXPLAIN)	\$ _____	
3	TOTAL DEDUCTIONS (SUM OF 2A,2B,2C,2D)	\$ _____	
4	NET GROSS RECEIPTS (LINE 1 – LINE 3)	\$ _____	
5	TAX (LINE 4 X 2%)	\$ _____	
6	TOTAL TAX REMITTED (ITEMIZED BELOW) ON YOUR BEHALF >>.....	\$ _____	
	<u>ONLINE PLATFORM/INTERMEDIARY</u>	<u>GROSS RECIEPTS</u>	<u>TAX PAID ON YOUR BEHALF</u>
	_____ \$ _____	_____ \$ _____	_____ \$ _____
	_____ \$ _____	_____ \$ _____	_____ \$ _____
	_____ \$ _____	_____ \$ _____	_____ \$ _____

You must provide transactional documentation from the lodging intermediary to claim a deduction of the transient/occupancy tax. If you cannot provide documentation substantiating that the tax was paid on your behalf to this locality, it is your responsibility to remit and pay the tax.

7	TOTAL TAX DUE (LINE 5 – LINE 6)	\$ _____
8	PENALTY FOR LATE PAYMENT (LINE 7 X 10%)	\$ _____
9	INTEREST ON LATE PAYMENT (10% PER ANNUM)	\$ _____
10	TOTAL TAX DUE INCLUDING PENALTY & INTEREST (SUM OF LINES 7,8, & 9)	\$ _____

By signing this return, I, hereby, declare that this return has been examined by me and is true, complete, and correct to the best of my knowledge and belief.

 Signature

 Date

 Printed Name

 Phone #

FOR OFFICE USE ONLY Date: _____ Amt. Rec.: _____ Check # _____ <input type="checkbox"/> Paid at Treasurer
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INSTRUCTIONS

1. **LAW** - An ordinance of the County of Buckingham, Virginia adopted January 10, 2022, effective January 10, 2022.
2. **WHO MUST PAY TAX** - Any person receiving taxable lodging charges must collect tax from the person paying such charges.
3. **RATE OF TAXATION** - A person defined in this ordinance shall collect a tax of 2% of the charge made from any transient for which a room rental charge is made.
4. **TIME AND MANNER OF PAYMENT** - Remittance covering taxes collected, or due quarterly, should be made payable to the **Treasurer, of Buckingham County. All payments should be mailed to the Commissioner of the Revenue Buckingham County, PO Box 138, Buckingham, VA 23921, on or before the 20th of the month following the quarter in which taxes are collected.**
5. **PENALTIES** - The collector shall add to the tax a penalty of 10% of the tax plus interest on tax and penalty at the rate of 10% per year until paid, if not paid according to law. Penalty and interest shall commence from the date such taxes are due payable.
6. **RECORDS** - Every person liable for the collection and payment of taxes shall keep and preserve for a period of three years suitable records as may be necessary to determine such tax.