



# TRANSIENT OCCUPANCY TAX RETURN WARREN COUNTY, VIRGINIA

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**INSTRUCTIONS:** Read front and back of document. After your review, make any updates/corrections directly on form, complete and sign the document, and submit it along with your payment to the mailing address above by no later than the **20<sup>th</sup> calendar day of the month** following the reporting period (prior month).

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:		

1. Total Gross Rentals/Sales		\$
2. Total Deductions	Exempt rentals (over 30 days), refund of rentals included in Line 1, corrections of rentals included in prior reports (list month)	\$
3. Taxable Gross Rentals/Sales	Line 1 minus Line 2 = Amount of which tax is computed	\$
4. Amount of TAX	Line 3 x 5% (.05) = Tax	\$
5. Sellers Discount	Line 4 x 5% (.05) = Discount [Compute if report is received <b>OR</b> postmarked on or before the 20 <sup>th</sup> of the month]	\$
6. TAX after Discount	Line 4 minus Line 5 = Tax after Discount	\$
7. Late Filing Penalty	Line 6 x 10% (.10) = Late Filing Fee [Compute if report is received <b>OR</b> postmarked after the 20 <sup>th</sup> of the month]	\$
8. Total Transient Occupancy TAX Due	Lines 6 + 7 = Total Tax Due	\$
9. Amount Paid with this Return	Check Payable to <b>Warren County Treasurer</b>	\$

**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.
- 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 Warren 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 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 Warren County, Virginia does not have any type of collection agreement with AirBnB/Homeaway/VRBO or any other hosting platform to collect and remit the required local lodging taxes on behalf of their Warren County hosts. It continues to be the responsibility of the business owner to collect the 5% lodging tax and deliver the monthly filing and trust tax to Warren County.
- Monthly reports must be received and monies remitted by no later than the 20<sup>th</sup> calendar day of the month following the reporting period (prior month). Example: Reporting Period = January 2020 (gross receipts) Due On or Before February 20, 2020.
- If the 20<sup>th</sup> calendar day of the month falls on a weekend or holiday, the return and payment due dates are on the next business day.
- A return must be filed even when no sales were made during reporting period and no tax is due.
- Monthly reports can be mailed, submitted in person, sent by fax, emailed to [jmcginnis@warrencountyva.net](mailto:jmcginnis@warrencountyva.net) or, in lieu of this form; you can file online at <https://eservices.warrencountyva.net/> and select e-Commissioner Options.
- Total due can be paid by check payable to Warren County Treasurer and mailed or submitted in person, or you can pay online at <https://eservices.warrencountyva.net/> and select e-Treasurer Options once report is received and processed.
- To take advantage of the **Sellers** Discount (5% of Amount of Tax/Line 5), your report must be received or postmarked by no later than the 20<sup>th</sup> calendar day of the month following the reporting period (prior month).
- To avoid late **Filing** Penalty (10% of Amount of Tax/Line 5), your report must be received or postmarked by no later than the 20<sup>th</sup> calendar day of the month following the reporting period (prior month).
- To avoid late **Payment** 10% Penalty fee and 10% per annum Interest accrued through the Treasurer’s Office, your payment must be received by no later than the 20<sup>th</sup> calendar day of the month following the reporting period (prior month).
- If any piece of your entity changes (i.e. name, address, phone, email, ownership, etc.), you must notify the Commissioner of the Revenue Office. **These changes would also include:**
  - **Closure of business in Warren County.** Failure to notify the Office of the Commissioner of the Revenue of a closure or business that has moved out of Warren County will result in unsolicited statutory assessments, penalties, and interest until notification is received.
  - **Business/trade has moved location within Warren County.** In addition to notifying the Office of the Commissioner of the Revenue, a new Zoning Certificate would be required as well.
  - If this is a final return, indicate the date your business closed on front of form.
- Businesses located in Town must submit Transient Occupancy Tax to the Town Of Front Royal Office on Main Street.

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

<b>Date Received</b>		<b>Application Received</b>	<input type="checkbox"/> Walk In <input type="checkbox"/> Mail <input type="checkbox"/> Fax <input type="checkbox"/> Online
<b>Received By Initials</b>		<b>10 % Late Filing Penalty</b>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Paid by Check #</b>		<b>Amount Paid</b>	\$
<b>Total Due</b>	\$	<b>minus</b>	<b>Amount Paid \$</b>
			<b>= Balance Due \$</b>
<b>Processed By Initials</b>		<b>Date Processed</b>	