

NORTHAMPTON COUNTY
VIRGINIA
TRANSIENT OCCUPANCY

REGISTRATION OF VENDOR

1. TYPE OF ENTITY:

- A. SOLE PROPRIETOR _____
(INDIVIDUALS FULL NAME)
- B. PARTNERSHIP _____
(PARTNERSHIP NAME)
- C. CORPORATION _____
(CORPORATION NAME)

2. "TRADING AS" _____

3. DATE BUSINESS OPENED _____

4. PHYSICAL LOCATION _____
(BUILDING NUMBER AND STREET)

PHONE _____ FAX _____

E-mail _____ MOBILE _____

5. STATE SALES AND USE TAX NUMBER _____

6. MAILING ADDRESS, COMPLETE ONLY IF MAILING ADDRESS IS DIFFERENT FROM
PHYSICAL ADDRESS

7. RESPONSIBLE OFFICER (S)

NAME

NAME

TITLE

TITLE

HOME ADDRESS

HOME ADDRESS

CITY STATE ZIP

CITY STATE ZIP

HOME PHONE () _____

HOME PHONE () _____

8. SIGNATURE

IMPORTANT – READ BEFORE SIGNING

Sections 58.1-1814 and 1815 of the CODE OF VIRGINIA provide criminal penalties for a person who willfully fails to make a return, keep records or supply information required by law for the administration of state taxes, or who willfully fails to collect, account for and pay over any sales, use and withholding taxes.

An officer of the corporation, or member of the partnership, who is authorized to sign on behalf of the organization, must sign this registration form and returns for the taxes registered hereunder. The proprietor must sign for a sole proprietorship. Signatures of accountants, certified public accountants, or persons who are not authorized to sign on behalf of the organization are not acceptable.

I have read and understand the above statement, and I am authorized to sign this form on behalf of this organization.

NAME (PRINT) _____ TITLE _____

SIGNATURE _____ DATE _____

MAIL FORM TO:

FAX TO:

CHARLENE P. GRAY
COMMISSIONER OF THE REVENUE
P O BOX 65
EASTVILLE, VA 23347

OR

COMMISSIONER OF THE REVENUE
(757) 678-0483

FOR OFFICE USE ONLY

NORTHAMPTON COUNTY TRANSIENT OCCUPANCY TAX NUMBER _____

DATE PROCESSED _____ DEPUTY _____

TRANSIENT OCCUPANCY
LICENSE REQUEST
GENERAL INFORMATION

1. Is the rental property occupied by the applicant as a single family dwelling? _____

2. What is the expected average length of individual rentals?

Overnight _____

Weekend _____

Weekly _____

Monthly _____

3. Are you going to operate as a "Bed & Breakfast"? _____

4. How many guest rooms are available? _____

5. Will you be offering any meal other than breakfast for an additional charge? _____

6. If applicable, who will be handling the filing of your Transient Occupancy Tax Returns?

Name

Address & Phone Number

TRANSIENT OCCUPANCY INFORMATION & INSTRUCTIONS

WHO MUST COLLECT THE TAX -

Any person engaged in the short-term rental (less than thirty consecutive days) shall collect the tax from the person renting such space.

RATE OF TAXATION -

A person shall collect a tax of 5% on the charge made for any rental (except for the Town of Cape Charles where the rate is 2% of the charge made).

TIME AND MANNER OF PAYMENT-

Remittance of taxes collected for each quarter of the year shall be made to; COMMISSIONER OF THE REVENUE, PO Box 65, Eastville VA 23347, on or before the last day of the month following the quarter covered by the return.

PENALTIES - A penalty of 10% of the tax plus interest on the tax and penalty at the rate of 10% per annum shall be added if the tax collected is not paid on or before the end of the following month. Penalty and interest shall commence from the date such taxes are due and payable.

RECORDS - Every person liable for the collection and payment of taxes shall keep and preserve for a period of five (5) years suitable records as may be necessary to determine such tax.