



THE PLACE TO BE.
CHRISTIANSBURG VA
DEPARTMENT OF FINANCE

100 East Main Street
Christiansburg, VA 24073
p: (540) 382-9519
f: (540) 382-3762

Transient Lodging Tax Monthly Submission Form

Transient Lodging Tax for Month _____ Year _____ Account _____
Business Name _____ Owner Name _____
Location Address _____ Mailing Address _____
City _____ State _____ Zip _____
Phone _____ Federal Tax ID _____
Email _____ Fax _____

1. Gross Transient Lodging Receipts (do not include any tax receipts) (1) _____

2. Allowable Deductions

a. Lodging paid for by a public institution in
connection with any educational conference or program (2a) _____

b. Lodging paid for by federal, state or local governments (2b) _____

c. Other (please specify) (2c) _____

d. Lodging receipts collected by 3rd party (**must attach documentation**) (2d) _____

Name(s) of 3rd party company used

****SEE BELOW & BACK SIDE FOR MORE INFO**

e. Total deductions (2a+2b+2c+2d) (2e) _____

3. Line 1 less 2e (taxable receipts) (3) _____

4. Transient Lodging Tax (9% of line 3) (4) _____

5. Less 3% discount (3% of line 4) **If paid by 20th of month due** (5) _____

6. Unpaid balance from previous month (6) _____

7. TOTAL TRANSIENT LODGING TAX DUE (line 4-line5+line 6) (7) _____

8. 10% Penalty for Late Payment (line 7 x 10%) (8) _____

9. 10% Interest per Annum (line 7+8 x .833% per month past due) (9) _____

10. 5% Penalty of item 4 (if not paid within 30 days of initial due date) (line 4 x 5%) (10) _____

11. TOTAL LODGING TAX, PENALTY & INTEREST DUE (sum of 7, 8, 9 & 10) (11) _____

****Collections by third party companies are those that will be collected and paid by the third party companies that you have your lodging facilities listed with. For example: Airbnb, VRBO, Expedia, etc...**

You must provide documentation/summary from third party of all sales & taxes remitted on your behalf for the period of the report.

For Example: please provide report or spreadsheet from Airbnb for the month that you are reporting.

Report and payment due on or before the 20th of the month following the month during which the tax was collected.

****PLEASE PROVIDE BANK ACCT INFO WHERE CREDIT CARD RECEIPTS ARE DEPOSITED****

Name of Bank: _____ Acct number: _____

If paid after the due date, a total penalty of up to 25% of the tax and interest at the rate of 10% per annum or .833% per month will be computed upon the tax and penalty from the date such were due and payable. Additional Penalties & Interest will be applied in accordance with section 18-204 of the Town Code if not paid within 30 days of the first due date.

I(we) declare under penalty of law that I(we) have examined this return and to the best of my(our) knowledge it is true, correct and complete.

Signature _____

_____/_____/_____
Date

Make a copy of this form and keep for your records. Submit original copy with your check or money order.

INSTRUCTIONS FOR LODGING TAX RETURN

1. **Gross receipts-** means total funds received in the conduct of your business before deductions or exclusions.
It does not include funds received as part of the collection of any sales/use tax or transient lodging tax.
2. **Allowable deductions-** these are items that you are allowed to deduct from your gross
 - a. Lodging paid for by a public institution in connection with any educational conference or program
 - b. Lodging paid for by federal, state or local governments
 - c. Other (please specify)
 - d. Lodging receipts collected by 3rd party**

Collections by third party companies are those that will be collected and paid by the third party companies that you have your lodging facilities listed with. **For example: Airbnb, VRBO, Expedia, etc....
Also, you **must provide** documentation/summary from third party of all sales & taxes remitted on your behalf for the period of the report.
For Example: please provide report or spreadsheet from Airbnb for the month that you are reporting.
- e. **Total deductions-** this is the total from 2a-d
3. **Item 1 less 2e-** this is your taxable receipts
4. **Transient Lodging Tax-** this is 9% of line 3
5. **Less 3% discount-** this is 3% of line 4, but ONLY if you pay on or before the 20th of month due
(we do accept postmark)
6. **Unpaid balance from previous month-** this if you have a balance due from any previous months
7. **Total Transient Lodging tax due-** this will be your total amount due
8. **10% Penalty for late payment-** this is due if your payment is received after the 20th and it is 10% of line 7
9. **10% Interest per Annum-** this is due if your payment is received after the 20th and it is 10% per annum or .833% per month of line 7 & 8
10. **5% penalty-** this is due if you have not paid within 30 days of the initial due date, and it is 5% of line 4
11. **Total lodging tax, penalty & interest due-** this is the total amount you owe & it is the sum of lines 7, 8, 9, & 10