

COUNTY OF ALBEMARLE - TRANSIENT OCCUPANCY TAX COUPON

SOME BOOKING AGENTS (INTERMEDIARIES) MAY SEND AN AGGREGATE PAYMENT FOR ALL OF THEIR CLIENTS. YOU ARE STILL REQUIRED TO SEND IN THE TRANSIENT OCCUPANCY TAX (TOT) FORM FOR YOUR RENTAL(S). ATTACH INTERMEDIARY(IES) STATEMENT(S) FOR ALL TOT REMITTED ON YOUR BEHALF.

FILE ONLINE AT
ALBEMARLECOUNTYTAXES.ORG/BUSINESS

ACCOUNT NUMBER:	PERIOD ENDING:	DUE DATE:
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BUSINESS NAME:	BUSINESS LOCATION:
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REMIT PAYMENT TO: COUNTY OF ALBEMARLE BUSINESS & PERSONAL TAX UNIT 401 MCINTIRE ROAD, SUITE 133 CHARLOTTESVILLE VA 22902 DO NOT MAIL CASH	1. TOTAL MONTHLY GROSS RENTALS (DO NOT INCLUDE RENTALS OF 30 DAYS OR MORE)	\$	
	2. TOTAL MONTHLY GROSS RENTALS BOOKED WITH INTERMEDIARIES FOR WHICH THEY HAVE COLLECTED AND REMITTED LOCAL TRANSIENT OCCUPANCY TAX ON YOUR BEHALF *	\$	
	3. TOTAL QUALIFIED EXEMPTIONS (MUST ATTACH ITEMIZED LIST OF EXEMPT SALE)	\$	
	4. NET TAXABLE RECEIPTS (LINE 1 LESS LINE 2 AND LINE 3)	\$	
	5. TAX (9% OF LINE 4) **	\$	
	6. SELLER DISCOUNT (3% OF LINE 5) - ALLOWABLE ONLY WHEN RETURN AND PAYMENTS ARE REMITTED BY THE OWNER ON TIME WITHOUT OUTSTANDING BALANCE. (DOES NOT APPLY TO INTERMEDIARIES, ALBEMARLE COUNTY CODE §15-902B) ***	\$	
	7. TOTAL TAX LESS SELLER DISCOUNT (LINE 5 LESS LINE 6)	\$	
	8. LATE FILING PENALTY: 10% OF LINE 7 OR \$10, WHICHEVER IS GREATER, BUT IN NO CASE EXCEEDING THE AMOUNT ON LINE 5.	\$	
	9. LATE PAYMENT PENALTY: 10% OF TOTAL OF LINES 7 & 8 AFTER DUE DATE FOR THE FIRST MONTH, 5% EACH MONTH THEREAFTER (MAXIMUM OF 25%, MINIMUM \$10)	\$	
	10. TOTAL TAX AND PENALTY (SUM OF LINES 7, 8, & 9)	\$	

FOR OFFICE USE ONLY
CHECK NO.:
CHECK AMOUNT:
DATE RECEIVED:
RECEIVED BY:

I declare I have examined this return and to the best of my knowledge and belief, it is a true, correct, and complete return.

SIGNATURE	PRINTED NAME	EMAIL	TELEPHONE	DATE
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***NOTE: LODGING PAID FOR BY A GOVERNMENT CREDIT CARD ARE EXEMPT FROM TRANSIENT OCCUPANCY TAX. AN ITEMIZED LIST WITH EXEMPT ENTITY'S LEGAL NAME AND SALES OR COPIES OF THE RECEIPTS IS REQUIRED FOR EXEMPTIONS LISTED ON LINE 3 TO BE EXCLUDED FROM TAXATION. THE TOTAL AMOUNT OF EXEMPT SALES STATED ON THE ITEMIZED LIST OR ON RECEIPTS MUST EQUAL THE AMOUNT OF LINE 3 AND BE PROVIDED WITH EACH MONTHLY RETURN. ANY UNDER PAYMENT IS SUBJECT TO ADDITIONAL PENALTY. **EFFECTIVE JULY 1, 2024, THE TRANSIENT OCCUPANCY TAX RATE WAS INCREASED TO 9%. THIS CHANGE WAS ADOPTED BY THE BOARD OF SUPERVISORS FOLLOWING A PUBLIC HEARING IN MAY 2024. ***NOTE: A 3% DISCOUNT WILL BE ALLOWED ONLY IF THIS RETURN AND PAYMENT IS RECEIVED OR POSTMARKED BY THE DUE DATE OF THE 20TH DAY OF THE MONTH FOLLOWING THE MONTH THE TAX IS COLLECTED AND THE ACCOUNT IS CURRENT. DISCOUNT APPLIES TO OWNER PAYMENTS ONLY - INTERMEDIARIES CANNOT CLAIM THIS DISCOUNT.**

REMIT PAYMENT TO: COUNTY OF ALBEMARLE
BUSINESS & PERSONAL TAX UNIT
401 MCINTIRE RD, SUITE 133
CHARLOTTESVILLE, VA 22902

FILE ONLINE AT
AlbemarleCountyTaxes.Org/Business

- This return must be filed and paid by the 20th day of the month following the calendar month the Transient Occupancy tax was collected to avoid penalty.
 - Filings and payments may be made online by 11:59 PM ET on due date or by one of the following methods: by postal mail postmarked by due date; by payment drop box on due date at 401 McIntire Road, Charlottesville, Virginia; or in-person at the Office of Revenue Administration - Business & Personal Tax Unit Office by 5 PM ET at the McIntire Building. Payments can be made by telephone by 11:59 PM ET on due date at (866)820-5450.
 - A separate return must be filed for each location.
 - A return must be filed even if no sales were made during the period.
 - Please use the official Albemarle County Transient Occupancy Tax coupon which provides the most current instructions and requirements.
 - An unsigned or incomplete return will be returned to the filer as "unfiled" and subject to applicable penalties.
 - Do not staple your check to the coupon.
 - If exempt sales are claimed, an itemized list with exempt entity's legal name and sales or copies of the receipts is required for exemptions listed on line 3 to be excluded from taxation. The total amount of exempt sales stated on the itemized list or on receipts must equal the amount of line 3 and be provided with each monthly return. See coupon for details.
- BEGINNING SEPTEMBER 1, 2021, SOME BOOKING AGENTS (INTERMEDIARIES) MAY COLLECT TRANSIENT OCCUPANCY TAXES AND REMIT AN AGGREGATE PAYMENT FOR THEIR CLIENTS, IN RESPONSE TO NEW STATE LAWS §58.1-3819, §58.1-3843, and §58.1-612.2. YOUR INDIVIDUAL PROPERTY TAXES MAY NOT BE REPORTED BY THE INTERMEDIARY. YOU ARE STILL REQUIRED TO SEND IN THE TRANSIENT OCCUPANCY TAX FORM FOR YOUR RENTAL(S). YOU MUST ALSO PROVIDE INTERMEDIARY(IES) REPORT(S) TO DOCUMENT THE TOT TAX REMITTED ON YOUR BEHALF.**