



2023 TRANSIENT OCCUPANCY TAX RETURN WARREN COUNTY, VIRGINIA

SHERRY T. SOURS, COMMISSIONER OF THE REVENUE

Mailing Address: PO Box 1775, Front Royal, VA 22630 / Physical Address: 220 N Commerce Avenue, Front Royal VA 22630
Tel (540) 635-2651 / Fax (540) 636-8280

INSTRUCTIONS: Read front and back of document. You must remit a check, bank draft or money order along with the return and postmarked by no later than the 20th of each month. *Enter all information carefully. Errors may cause delays.*

Gross rental receipts not payout totals from 3rd party rental platforms are to be reported on Line #1.

Transient Occupancy/Short Term Rental Business Information

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:			

Transient Occupancy/Short Term Rental Tax Information

1. Monthly Gross Lodging Rentals (total of all gross receipts/revenue regardless of source/platform):	\$
2. *Gross Receipts allowable deductions: • Exempt Rentals • Accommodation Intermediaries (i.e. VRBO, Air BnB, HomeAway, etc) • Cancellation Refunds	*MUST INCLUDE DOCUMENTATION TO SUPPORT ALL DEDUCTIONS • Exempt rental includes individual stays over 30 or more nights • Transient Occupancy Tax gross receipts collected on your behalf by a 3 rd party accommodation intermediary • Refunds of prior bookings excluding those booked through 3 rd party platforms
3. Net Taxable Lodging Gross Receipts	Line 1 (-) Line 2 \$
4. Tax Due:	Line 3 (x) 5% \$

***If you do not provide documentation substantiating that gross receipts for Transient Occupancy Tax was collected on your behalf by a lodging intermediary, it is your responsibility to pay the tax.**

5. Sellers Discount:	Compute discount ONLY if report is received or postmarked on or BEFORE the 20th of the month Line 4 (x) 5% (.05)	\$
6. Tax Less Sellers Discount:	Line 4 (-) Line 5	\$
7. Penalty for Late Filing:	Compute late penalty ONLY if report is received or postmarked on or AFTER the 20th of the month Line 6 (x) 10% (.10)	\$
8. Total Tax Due:	Check Payable to Warren County Treasurer Line 6 (+) Line 7	\$

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

Date Received	Paid by Check #	Date Processed	
Received By Initials	Amount Paid	Processed By	
10 % Late Filing Penalty	<input type="checkbox"/> Yes <input type="checkbox"/> No	Application	<input type="checkbox"/> Walk In <input type="checkbox"/> Mail <input type="checkbox"/> Email <input type="checkbox"/> Online

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.
- The current tax rate is 5%. Reports should be filed and tax paid by no later than the 20th of each month following the month in which tax is collected to avoid the levy of penalties and interest. If there is no rental activity in a given month, simply file a zero-dollar return.
- When the 20th falls on a weekend or holiday, the due date is the first business day immediately following the 20th. Please be sure to use the correct account number when filing. If you are unsure of what that number is, please contact this office to verify.
- 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** Warren County, Virginia does not have any type of agreement with AirBnB, Homeaway, VRBO or any other accommodation intermediary to collect or remit the required local lodging taxes on behalf of their Warren County hosts. **It continues to be the responsibility of the business owner to make certain the 5% lodging tax is collected and delivered monthly to Warren County.**
- If you choose to list your property with a 3rd Party Accommodations Intermediary (VRBO, Air BnB, Evolve, Homeaway, etc) platform you must continue to file monthly and provide documentation that the gross receipts was collected and Transient Occupancy Tax was paid on your behalf. **Otherwise, you are still responsible for paying the tax.**
- To take advantage of the **Sellers Discount** (5% of Line 6), your report must be received or postmarked by no later than the 20th calendar day of the month following the reporting period (prior month).
- To avoid late **Filing Penalty** (10% of Line 6) your report must be received or postmarked by no later than the 20th of each month following the month in which tax is collected.
- Monthly reports can be mailed, submitted in person, sent by fax, or emailed to vlake@warrencountyva.gov or, in lieu of this form, you can file online at <https://eservices.warrencountyva.gov> and select e-Commissioner Options. If paying Transient Occupancy Tax with a check please mail documentation in support of your accommodation intermediary sales along with this form. If paying Transient Occupancy Tax online, please email documentation in support of your accommodation intermediary sales to vlake@warrencountyva.gov.
- Total due can be paid by check payable to Warren County Treasurer and mailed or submitted in person, or you can pay by credit card or eCheck online at <https://eservices.warrencountyva.gov> and select e-Treasurer Options once report is received and processed.
- To avoid late **Payment Fees** through the Treasurer's Office, your payment must be received by no later than the 20th of each month following the month in which tax is collected.
- If any piece of your entity changes (i.e. name, address, phone, email, ownership, closure, etc.), you must notify the Commissioner of the Revenue Office. Please also notify the Sheriff's Office with your new emergency contact information. **These changes would include but are not limited to:**
 - **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 your 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.
- If this is a final return, indicate the date your business closed on front of this form.
- Businesses located in Town must submit Transient Occupancy Tax to the Town of Front Royal Office on Main Street.