



CITY OF LYNCHBURG
COMMISSIONER OF THE REVENUE
 PO BOX 858
 LYNCHBURG, VA 24505
 (434) 455-3880

Lodging Tax
MONTH YEAR

1. Lodging Subject to Tax	
2. Lodging Tax at 6.5% (Line 1 X 6.5%)	
3. No. Of Room Rentals Per Night for Month	
4. Tax on Room Rentals (Line 3 X \$1)	
5. Amount Due (Line 2 + Line 4)	
6. Collection Fee (Line 5 X 3%)	
7. Amount Due (Line 5 minus Line 6)	

This return is due and payable on or before the 20th day of the month following the month taxes are collected

NAME:

MAILING ADDRESS:

PHONE NUMBER:

EMAIL ADDRESS:

BUSINESS ADDRESS:

FEIN/SS #:

SIGNATURE _____
 Please make checks payable to the City of Lynchburg

DATE _____
 Please see reverse side for important information and instructions

INFORMATION AND INSTRUCTIONS

- 1. WHO MUST COLLECT TAX** - Any person receiving lodging charges must collect the tax from the person paying such charges.
- 2. RATE OF TAXATION** - A person shall collect a tax of 6.5% on the charge made for room rental. In addition, a tax of \$1.00 per room per night shall also be collected.
- 3. TIME AND MANNER OF PAYMENT** - Remittance of taxes collected, less 3% collection fee, for any calendar month shall be made to, **COMMISSIONER OF THE REVENUE, P.O. BOX 858, LYNCHBURG, VA 24505**, on or before the **20th** of the month following the month taxes are collected. If payment is delinquent, the 3% collection fee is not allowed.
- 4. 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 **20th** of the following month. Penalty and interest shall commence from the date such taxes are due and payable.
- 5. 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.