

Account #

BUSINESS ADDRESS.

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



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

LODGING TAX

MONTH YEAR

1. Lodging Subject to Tax	
2. Lodging Tax at 6-1/2% (Line 1 X 6-1/2%)	
3. No. of Room Rentals Per Night For Month	
4. Tax on Room Rentals (Line 3 X \$1)	
5. Amount Due (Line 2 plus Line 4)	
6. 3% Collection Fee (Line 5 X 3%)	
7. Amount Due (Line 5 minus Line 6)	

MAILING ADDRESS

SIGNATURE _____
Please make check payable to City of Lynchburg

DATE _____
Please see reverse side for important information and instructions

INFORMATION AND INSTRUCTIONS

- WHO MUST COLLECT TAX** – Any person receiving lodging charges must collect the tax from the person paying such charges.
- RATE OF TAXATION** – A person shall collect a tax of 6-1/2% on the charge made for room rental. In addition, a tax of \$1.00 per room per night shall also be collected.
- 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.
- 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.
- 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.