Winchester Virginia
commissioner of the revenue
PO Box 706, Winchester VA 22604
Phone: 540-667-1815 • Fax: 540-667-8937

SHORT-TERM RENTAL TAXES

City Code requires that you hold these taxes in escrow. Please remit payment by the 20th of the month following each quarter to avoid enforcement action. Thank you.

Did you:

- Sign the return and verify accuracy of details?
- Enclose a check with an account number and made payable to 'City Treasurer'?

IMPORTANT INFORMATION

PLEASE FILE A RETURN EVEN IF NO TAX IS DUE. MAKE ALL CHECKS PAYABLE TO THE 'CITY TREASURER'. COMPLETE THE CORRECT REPORT AND RETURN IT WITH YOUR PAYMENT NOT LATER THAN THE 20th OF THE MONTH FOLLOWING THE QUARTER OF COLLECTIONS. IF THE 20th FALLS ON A WEEKEND, THE RETURN IS DUE ON THE NEXT BUSINESS DAY.

SHORT-TERM RENTAL TAX:

1. WHO MUST COLLECT AND REMIT SHORT-TERM RENTAL TAX: Any person engaged in the rental of tangible personal property for periods less than ninety-two (92) consecutive days.
2. RATE OF SHORT-TERM RENTAL TAX: 1% of amount of gross rental receipts.

CHANGE OF ADDRESS

CONTROL NUMBER

CHECK ADDRESS TO BE CHANGED ❑ BILLING ❑ MAILING ❑ LOCATION

NEW ADDRESS

NAME _____

ADDRESS _____

CITY _____

STATE _____ ZIP _____

ACCOUNT NUMBER _____

DISCONTINUED BUSINESS
DATE BUSINESS CEASED OPERATION IN CITY

MONTH _____ DAY _____ YEAR _____

NAME _____

ADDRESS _____

CITY _____

STATE _____ ZIP_____

SHOULD YOU MOVE, PLEASE NOTIFY US AT ONCE.

DETACH & MAIL TO:

CITY OF WINCHESTER
PO BOX 706
WINCHESTER VA 22604

REMIT PAYMENT TO: CITY OF WINCHESTER, PO BOX 706, WINCHESTER, VA 22604
FAILURE TO REMIT THESE TAXES MAY RESULT IN FELONY PROSECUTION FOR EMBEZZLEMENT

YEAR
14

CONTROL NUMBER

Winchester Virginia
commissioner of the revenue

Complete Information Requested Below — See Reverse for Instructions
Business Name:
Business Location:

Excise Tax Type	Period	Gross Receipts	Rate	Tax
Short-Term Rental Tax Lic #	QTR 1		x 1%	
			Penalty	
			Interest	
			Total	

x _____ ( )
AUTHORIZED SIGNATURE DATE PHONE

AUTHORIZED SIGNATURE MEANS THE SIGNATURE OF THE COLLECTOR AND REMITTER OF TAX.

SHORT-TERM RENTAL TAXES – WORKSHEET

HOW TO PROPERLY FILL OUT YOUR COUPON

YEAR
14

CONTROL NUMBER

Winchester Commissioner of the revenue Virginia

❶ Complete Information Requested Below — See Reverse for Instructions
Business Name:
Business Location:

Excise Tax Type	Period	Gross Receipts	Rate	Tax
❷ Short-Term Rental Tax Lic #	❸ QTR 1	❹	x 1%	❺
			Penalty	❻
			Interest	❼
			Total	❽

x _____ ( )
AUTHORIZED SIGNATURE DATE PHONE
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SAMPLE

❶ LOCATION: The physical address where the business is located.

❷ TAX TYPE AND LICENSE: The types of taxes the business remits are denoted by the corresponding license number.

❸ PERIOD: The month of the collections period. Short-Term Rental Taxes are due quarterly. Taxes are due by the 20th of the month following the period to avoid penalty and interest charges.

❹ GROSS RECEIPTS: Gross receipts for all transactions in this category.

❺ TAX: The amount of tax due (TAXABLE RECEIPTS X RATE = TAX)

❻ PENALTY: If remitted after the 20th of the month following the collection period on the coupon, a 10% penalty shall be applied and remitted (TOTAL TAX x 0.10 = PENALTY)

❼ INTEREST: If remitted after the 20th of the month following the collection period on the coupon, simple interest at a rate of 10% annually shall be applied and remitted for each day the payment is late
((TOTAL TAX + PENALTY) x DAYS LATE x 0.0002739 = INTEREST)

❽ TOTAL: The grand total due to be remitted with the coupon (TAX TOTAL + PENALTY + INTEREST = TOTAL).

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NEW ADDRESS

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STATE _____ ZIP _____

ACCOUNT NUMBER _____

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DATE BUSINESS CEASED OPERATION IN CITY

MONTH _____ DAY _____ YEAR _____

NAME _____

ADDRESS _____

CITY _____

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Business Name:
Business Location:

Excise Tax Type	Period	Gross Receipts	Rate	Tax
Short-Term Rental Tax Lic #	QTR 2		x 1%	
			Penalty	
			Interest	
			Total	

x _____ ( )
AUTHORIZED SIGNATURE DATE PHONE

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SHORT-TERM RENTAL TAXES – WORKSHEET

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YEAR
14

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Business Location:

Excise Tax Type	Period	Gross Receipts	Rate	Tax
❷ Short-Term Rental Tax Lic #	❸ QTR 2	❹	x 1%	❺
			Penalty	❻
			Interest	❼
			Total	❽

x _____ ( )
AUTHORIZED SIGNATURE DATE PHONE
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CHECK ADDRESS TO BE CHANGED ❑ BILLING ❑ MAILING ❑ LOCATION

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NAME _____

ADDRESS _____

CITY _____

STATE _____ ZIP _____

ACCOUNT NUMBER _____

DISCONTINUED BUSINESS
DATE BUSINESS CEASED OPERATION IN CITY

MONTH _____ DAY _____ YEAR _____

NAME _____

ADDRESS _____

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Excise Tax Type	Period	Gross Receipts	Rate	Tax
Short-Term Rental Tax Lic #	QTR 3		x 1%	
			Penalty	
			Interest	
			Total	

x _____ ( )
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CONTROL NUMBER

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Business Location:

Excise Tax Type	Period	Gross Receipts	Rate	Tax
❷ Short-Term Rental Tax Lic #	❸ QTR 3	❹	x 1%	❺
			Penalty	❻
			Interest	❼
			Total	❽

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Business Location:

Excise Tax Type	Period	Gross Receipts	Rate	Tax
Short-Term Rental Tax Lic #	QTR 4		x 1%	
			Penalty	
			Interest	
			Total	

x _____ ( )
AUTHORIZED SIGNATURE DATE PHONE

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SHORT-TERM RENTAL TAXES – WORKSHEET

HOW TO PROPERLY FILL OUT YOUR COUPON

YEAR
14

CONTROL NUMBER

Winchester Commissioner of the revenue Virginia

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Business Name:
Business Location:

Excise Tax Type	Period	Gross Receipts	Rate	Tax
❷ Short-Term Rental Tax Lic #	❸ QTR 4	❹	x 1%	❺
			Penalty	❻
			Interest	❼
			Total	❽

x _____ ( )
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