



Bureau of Revenue and Taxation

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TAX-301

BUSINESS NAME & MAILING ADDRESS

VESSEL CABIN OCCUPANCY MONTHLY TAX RETURN

(PLEASE TYPE OR PRINT CLEARLY)

| ID | MONTH | DUE DATE |
|--|-------|----------|
| CABIN NIGHTS AVAILABLE: (TOTAL CABINS × DAYS IN MONTH) | 1 | |
| CABIN NIGHTS SOLD: (TOTAL CABINS SOLD THIS MONTH) | 2 | |
| NET CABIN CHARGES: (TOTAL AMOUNTS CHARGED FOR BOX 2) | 3 | |
| TOTAL OCCUPANCY CHARGED TAX: (12%) | 4 | |
| TOTAL OCCUPANCY CHARGED TAX: (\$12) | 5 | |
| TAX DUE: (Box 4 + Box 5) | 6 | |
| NUMBER OF DAYS LAPSED AFTER DUE DATE | 7 | |
| PENALTY: (Box 6 × 10% × Box 7 ÷ 30) | 8 | |
| INTEREST: (Box 6 × 3% × Box 7 ÷ 30) | 9 | |
| TOTAL DUE AND PAYABLE: (Box 6 + Box 8 + Box 9) | 10 | |

DECLARATION:

I HEREBY DECLARE UNDER THE PENALTY OF PERJURY, THAT ALL OF THE ABOVE INFORMATION IS TRUE AND CORRECT. I UNDERSTAND THAT PENALTY FOR SUBMITTING FRAUDULENT INFORMATION ON THIS FORM IS IMPRISONMENT OF UP TO 3 YEARS AND FINE OF UP TO \$10,000 IN ADDITION TO ASSESSMENT OF CIVIL PENALTY OF UP TO 50% OF TAX OWED.

PRINT NAME _____

SIGNATURE _____

DATE _____

STATUS (CHECK APPROPRIATE BOX): Sole Proprietor Partner Director Duly Authorized Person

FOR OFFICIAL USE ONLY

| Date Filed | Received & Verified By | Transmittal # |
|------------|------------------------|---------------|
| | | |

Instructions

This tax form, named as Tax Form Three O One, written as Tax-301 and titled as VESSEL CABIN OCCUPANCY MONTHLY TAX RETURN, will be used by ship Vessels to file and indicate their cabins charged, the amount charged, and taxes on cabin occupancies.

1. *Indicate in the provided box titled [BUSINESS NAME & MAILING ADDRESS], the exact name and mailing address that was provided to the Bureau during the registration.*
2. *ID: Indicate the TIN/Business ID that was provided by the Bureau to the Business here.*
3. *MONTH: Indicate the appropriate month this tax file will cover.*
4. *DUE DATE: Vessels are given a grace period of **15 days** after the end of each month, to file this Tax-301 form; the 15th day of the following month is the due date.*
5. *CABIN NIGHTS AVAILABLE: To obtain this value, count the amount of cabins in the Vessel and multiply that amount with total number of days in the MONTH.*
6. *CABIN NIGHTS SOLD: Indicate the total amount of cabins **occupied** this MONTH; this includes if a cabin is occupied more than once per day.*
7. *NET CABIN CHARGES: Indicate the total dollar amount **charged** for each cabin throughout the MONTH. Charge is counted when a cabin is occupied and not when a cabin is paid for.*
8. *TOTAL OCCUPANCY TAX CHARGED: There are two types of applicable taxes for each cabin charge, twelve percent (12%) OR twelve dollars (\$12). If the cabin **rate** is greater than a hundred dollars (>\$100), then twelve percent (12%) of the charge is applied. If the cabin **rate** is less than or equal to a hundred dollars (\leq \$100), then twelve-dollars (\$12) of the charge is applied. Please inquire at tax office for clarification.
 - a. (12%): *Indicate the total dollar amount of room charges at twelve percent tax.*
 - b. (\$12): *Indicate the total dollar amount of room charges at twelve-dollar tax.**
9. *TAX DUE: Indicate the total sum of the two occupancy tax charged at twelve percent (12%) and twelve dollars (\$12).*
10. *NUMBER OF DAYS LAPSED AFTER DUE DATE: Indicate the total amount of days **lapsed** after due date.*
11. *PENALTY: Indicate ten percent (10%) of tax due, multiplied with number of days lapsed, divided by thirty (30).*
12. *INTEREST: Indicate three percent (3%) of tax due, multiplied with number of days lapsed, divided by thirty (30).*
13. *TOTAL DUE AND PAYABLE: Indicate the sum of tax due, penalty, and interest.*
14. *DECLARATION section: After reading the declaration, print name, sign and date for person filing this tax form. Check mark appropriate status for person filing. If 'Duly Authorized Person' is checked, then must provide a copy of authorization for every instance an authorization is given.*

**Must attach supporting documents for the information indicated on this form.*