



# North Little Rock Advertising and Promotion Commission (NLR A & P Commission)

## Lodging 1% and 2% Gross Receipts Tax Monthly Report

Required by NLR Ord. Nos. 4990, 5503, 4530 and 4882

### RETURN THIS COPY FOR PROPER CREDIT

For the Month of \_\_\_\_\_, \_\_\_\_\_ A & P Tax Permit # \_\_\_\_\_

Business Name \_\_\_\_\_  
*(As stated on NLR Business License)*

Owner's/Corporation Name \_\_\_\_\_

Physical Address \_\_\_\_\_

#### NOTICE

Make checks payable to:  
North Little Rock A & P Commission  
Mail to:  
NLR A & P Commission  
PO Box 5511  
North Little Rock, AR 72119  
Questions:  
501-758-1424

### Computation of Tax

1. Gross Receipts \_\_\_\_\_ \$ \_\_\_\_\_  
*(Total of cash receipts and credit sales. See reverse side, Instructions No. 1)*

#### Deduct:

2. Returned Sales or Refunds, if any \_\_\_\_\_ \$ \_\_\_\_\_

3. Other Deduction(s) Authorized by Law \_\_\_\_\_ \$ \_\_\_\_\_  
*(MUST BE DETAILED ON REVERSE SIDE - See Instructions No. 7)*

4. Total Deductions \_\_\_\_\_ \$ \_\_\_\_\_

5. Taxable Receipts \_\_\_\_\_ \$ \_\_\_\_\_

#### 6. All Properties

6.a. Tax Due (1%) \$ \_\_\_\_\_

6.b. 2% Discount of 1% Tax \$ \_\_\_\_\_  
*(If Applicable - See Reverse Side, Instructions No. 4)*

6.c. Penalty \$ \_\_\_\_\_  
*(If Applicable - See Reverse Side, Instructions No. 5)*

6.d. Total Tax and Penalty \$ \_\_\_\_\_  
*(ADD 6.b. + 6.c. = 6.d.)*

#### 7. Properties with 40+ Rooms

7.a. Tax Due (2%) \$ \_\_\_\_\_

7.b. 2% Discount of 2% Tax \_\_\_\_\_  
*(If Applicable - See Reverse Side, Instructions No. 4)*

7.c. Penalty \$ \_\_\_\_\_  
*(If Applicable - See Reverse Side, Instructions No. 5)*

7.d. Total Tax and Penalty \$ \_\_\_\_\_  
*(ADD 7.b. + 7.c. = 7.d.)*

8. Total Due (ADD 6.d. + 7.d.) \$ \_\_\_\_\_

9. Memorandum Credit (Attached) \_\_\_\_\_ \$ \_\_\_\_\_

10. Total Remittance attached (1% and 2% if applicable) \_\_\_\_\_ \$ \_\_\_\_\_ \*

**\*NOTE: Remittance of 1% and 2% may be made with one check or money order.**

*I hereby state, avow and affirm that the statements contained herein are full, true, and correct, as required by provisions of AR Code ANN. § 26-18-201 et. seq. I also agree that the total taxable receipts shown on this report agree with the total amount reported to the State Revenue Commissioner.* Date Prepared \_\_\_\_\_

Signature of Owner, Officer or Authorized Agent

Print Name and Title

Phone: \_\_\_\_\_ (Print) Email: \_\_\_\_\_

## Lodging Tax Remittance INSTRUCTIONS

1. All information supplied in this report should be on the basis of actual records and all records (including books of account, invoiced, credit memoranda, refund slips and all other evidence of every kind which will substantiate and prove the accuracy of the return as made on this form) are required to be kept for three (3) years and are open to examination by the North Little Rock Advertising & Promotion Commission (NLR A & P Commission) or its agent.
2. Unless otherwise specially instructed, the total receipts to be reported in this return for the purpose of computation of tax due are the gross receipts of such business, including both CASH RECEIPTS AND CREDIT SALES. (Item 1 of return)
3. **DUE DATE - It is the duty of the Taxpayer to deliver this form and payment to the NLR A & P Commission on or before the 1st of the month tax is due.** (For example the A & P Tax for January is due no later than March 1 and is considered delinquent on March 2.)
4. **DISCOUNT - It is the duty of the Taxpayer to deliver this form and payment to the NLR A & P Commission on or before the 20th of each month for the preceding calendar month to receive the 2% discount.** If tax is mailed, it must be **postmarked** by the 20th of the preceding month tax is due in order to take the 2% discount. (For example, the A & P Tax for January is due no later than February 20 to receive the discount.) Multiply the Tax Due by 2% and enter amount in Line(s) 6.b. & 7.b.
5. **PENALTIES & TAX** - If the tax is not paid before the second day of the month taxes are due, a 5% penalty will be charged for each month past due up to 35% in aggregate; in addition to the penalty assessed, simple interest on any unpaid A & P Tax shall be assessed at the rate of 10% per annum from the delinquency date. If the tax is mailed, it must be postmarked on or before the first day of the month taxes are due. (For example, if the A & P Tax for January is paid on March 2 forward, a 5% penalty is added for each month past due.)
6. Acceptance by the NLR A & P Commission of tax remitted with any return shall not be conclusive as to the correctness of the matters set forth by the taxpayer in the return and shall not be finally determinative of the amount of tax liability.
7. Total **"OTHER DEDUCTIONS"** claimed in Item 3 of the return **must be itemized**, with each item identified and shown in separate amounts in the place provided below.

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
TOTAL		\$ _____