



FOOD AND BEVERAGE TAX RETURN WARREN COUNTY, VIRGINIA

Sherry T. Sours, Commissioner of the Revenue ssours@warrencountyva.net
 Mailing Address: P.O. Box 1775, Front Royal, VA 22630
 Physical Address: 220 N. Commerce Avenue, Suite 900, Front Royal, VA 22630
 Tel (540) 635-2651 / Fax (540) 636-8280

INSTRUCTIONS: Read front and back of document. After your review, make any updates/corrections directly on form, complete and sign the document, and submit it along with your payment to the mailing address above by no later than the **20th calendar day of the month** following the reporting period (prior month).

Reporting Period:		Due On or Before:	
Fed ID# or SS#:		Sales Tax #:	Account #:
Telephone:		E-Mail:	
Owner's Name:		Business/Trade Name:	
Mailing Address:			
Business Address:			
Is this your final return?	If yes, date of closure:		

1. Total Gross Receipts/Sales		\$
2. Tax Exempt Sales	Allowable deductions [Meals paid by Federal, State, or Local Government, Meals or Food Sold from Coin-Operated Vending Machines]	\$
3. Non-Taxable Sales	Allowable deductions [Non-food items (T-shirts, souvenirs, etc.)]	\$
4. Taxable Gross Receipts/Sales	Line 1 minus 2 and 3 = Amount of which tax is computed	\$
5. Amount of TAX	Line 4 x 4% (.04) = Tax	\$
6. Sellers Discount	Line 5 x 5% (.05) = Discount [Compute if report is received OR postmarked <i>on or before</i> the 20 th of the month]	\$
7. TAX after Discount	Line 5 minus Line 6 = Tax after Discount	\$
8. Late Filing Penalty	Line 7 x 10% (.10) = Late Filing Fee [Compute if report is received OR postmarked <i>after</i> the 20 th of the month]	\$
9. Total Food and Beverage TAX Due	Lines 7 + 8 = Total Tax Due	\$
10. Amount Paid with this Return	Check Payable to Warren County Treasurer	\$

CERTIFICATION: The owner must sign and date this form. If the business is an entity such as a trust, partnership, limited liability company, or corporation, it must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. ***It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter.*** (Code VA Sec. 58.1-11)

I, the undersigned, do swear or affirm under penalty of perjury (1) that the figures and statements herein are true, complete, and correct to the best of my knowledge and belief, (2) that I understand the limits of this Business License, and (3) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign.

Printed Name	Signature	Title (Owner, President, etc.)	Date

PLEASE READ PRIOR TO SUBMITTING REPORT AND PAYMENT

- All Food and Beverage (meals) tax collections are deemed to be held in trust (escrow) for the County.
- Monthly reports must be received and monies remitted by no later than the 20th calendar day of the month following the reporting period (prior month). Example: Reporting Period = January 2020 (gross receipts) Due On or Before February 20, 2020.
- If the 20th calendar day of the month falls on a weekend or holiday, the return and payment due dates are on the next business day.
- A return must be filed even when no sales were made during reporting period and no tax is due.
- Monthly reports can be mailed, submitted in person, sent by fax, emailed to jmcginnis@warrencountyva.net or, in lieu of this form; you can file online at <https://eservices.warrencountyva.net/> and select e-Commissioner Options.
- Total due can be paid by check payable to Warren County Treasurer and mailed or submitted in person, or you can pay online at <https://eservices.warrencountyva.net/> and select e-Treasurer Options once report is received and processed.
- To take advantage of the **Sellers** Discount (5% of Amount of Tax/Line 5), your report must be received or postmarked by no later than the 20th calendar day of the month following the reporting period (prior month).
- To avoid late **Filing** Penalty (10% of Amount of Tax/Line 5), your report must be received or postmarked by no later than the 20th calendar day of the month following the reporting period (prior month).
- To avoid late **Payment** 10% Penalty fee and 10% per annum Interest accrued through the Treasurer’s Office, your payment must be received by no later than the 20th calendar day of the month following the reporting period (prior month).
- Additional consequences regarding delinquent reporting and/or payment may include the Office of the Commissioner of the Revenue contacting the Virginia ABC (if applicable) and/or Warren County Health Department with notification of negligent actions.
- If any piece of your entity changes (i.e. name, address, phone, email, ownership, etc.), you must notify the Commissioner of the Revenue Office. **These changes would also include:**
 - **Closure of business in Warren County.** Failure to notify the Office of the Commissioner of the Revenue of a closure or business that has moved out of Warren County will result in unsolicited statutory assessments, penalties, and interest until notification is received.
 - **Business/trade has moved location within Warren County.** In addition to notifying the Office of the Commissioner of the Revenue, a new Zoning Certificate would be required as well.
 - If this is a final return, indicate the date your business closed on front of form.
- Businesses located in Town must submit Meals Tax to the Town Of Front Royal Office on Main Street.

*****OFFICIAL USE ONLY*****

Date Received		Application Received	<input type="checkbox"/> Walk In <input type="checkbox"/> Mail <input type="checkbox"/> Fax <input type="checkbox"/> Online
Received By Initials		10 % Late Filing Penalty	<input type="checkbox"/> Yes <input type="checkbox"/> No
Paid by Check #		Amount Paid	\$
Total Due	\$	minus	Amount Paid \$
Processed By Initials		Date Processed	= Balance Due \$