

COUNTY OF WARREN, VIRGINIA

Sherry T. Sours, MCR

Commissioner of the Revenue

PO Box 1775

Front Royal, VA 22630-0038

Phone: 540-635-2651 Fax: 540-636-8280

FOOD & BEVERAGE TAX RETURN

Reporting Period	(Month) _____	(Year) 2019	
Owner's Name:			
Trade Name:			
Mailing Address:			
Federal ID#		Phone:	
Account #		VA Sales Tax#	
E-Mail Address			
1. Total Gross Sales			
2. Tax Exempt Sales	<i>Meals paid by Federal, State, or Local Government, Meals or Food Sold from Coin-Operated Vending Machines</i>		
3. Non-Taxable Sales	<i>T-shirts, souvenirs, etc.</i>		
4. Amount on which tax must be computed			
5. AMOUNT OF TAX:	4% of Line 4		
6. Less Commission	<i>{Do not compute if report is delinquent} Less 5% of line 5</i>		
7. Late Filing Penalty	You can avoid this penalty just by filing on-time by the 20th of the following month.		
8. Late Payment Penalty	Payment must be received with this report on a timely basis to avoid the late payment penalty.		
9. Interest	Payment must be received with this report on a timely basis to avoid interest.		
10. GRAND TOTAL DUE INCLUDING PENALTY AND INTEREST			
11. AMOUNT PAID WITH THIS RETURN	<i>Make checks payable to: Treasurer of Warren County</i>		

To the best of my knowledge and belief, this is a true, correct, and complete return.

Signature & Date _____

Additional Information is on the back of this form

INSTRUCTIONS - FOOD & BEVERAGE TAX RETURN- COUNTY OF WARREN

Reporting Period: *Example: January 2019 {Due February 20, 2019}*

Complete the following: *Owner's Name, Trade Name, Mailing Address, Federal ID#, Phone#, Account#, VA Sales Tax#, E-Mail Address.*

LINE 1: Enter Total Gross Sales

LINE 2: Tax Exempt Sales-Enter in Allowable deductions

LINE 3: Non-Taxable Sales {Non-food items}

LINE 4: Amount on which tax must be computed – Subtract L2 & L3 from L1 and enter the difference on Line 4

LINE 5: Amount of tax - Calculate the tax 4% of line 4

LINE 6: Less Commission (5% of line 5) enter amount {Do not enter if report is delinquent}

LINE 7: Late Filing Penalty (You can avoid this penalty by filing on-time by the 20th of the following month.) (Example January 2019 is due by February 20, 2019)

NOTE: Items postmarked by the due date of the 20th will be received timely.

LINE 8: Late Payment Penalty (Payment must be received with this report on a timely basis to avoid the late payment penalty.)

LINE 9: Interest (Payment must be received with this report on a timely basis to avoid interest.)

LINE 10: Grand Total Due Including Penalties and Interest

LINE 11: Amount Paid with this Return (Make checks payable to Treasurer of Warren County)

If a month occurs in which the tax collected is less than \$25; neither a report nor a remittance shall be required for that month. The tax may be held until either it exceeds \$25 or the third month report is due. Please mark each filed report with the reporting period even though it may be for 3 months so that we may have a record of each month.

ONLINE PAYMENTS: Must file & pay before due date. Payments online with credit card only. {Credit Cards accepted: MC, American Exp., Visa, & Discover} Convenience fee charged. *If under \$25, the online process may not work & you will have to file in person or by mail. Some people file online or by e-mail but send payment in by mail. Payment must be received by due date.*

Warren County Ordinance §160-107 Violations and Penalties. Any person failing to comply with any of the provisions of this article shall, upon conviction thereof, be guilty of a Class 3 misdemeanor punishable by a maximum fine of \$500. Conviction shall not relieve any person from the payment, collection or remittance of the tax as provided in this article. Each violation or failure shall be a separate offense.