



# FOOD & BEVERAGE TAX RETURN SHENANDOAH COUNTY, VIRGINIA

Melissa D. Hockman, Commissioner of the Revenue  
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**INSTRUCTIONS:** Read front and back of document. Returns should be completed in full, filed and tax paid **no later than the 20<sup>th</sup>** of each month following the month in which tax is collected to avoid the levy of penalties and interest. Enter all information carefully. Errors may cause delays.

**Food and Beverage Business Information: Confirm or complete missing information**

<b>Reporting Period:</b>	<b>Due On or Before:</b>	<b>Account #:</b>
<b>Name of Business:</b>		
<b>Trade Name:</b>		
<b>Mailing Address:</b>		
<b>Business Address:</b>		
<b>Email:</b>	<b>Telephone #:</b>	
<b>Fed ID# or SS#:</b>	<b>Sales Tax #:</b>	
<b>Is this your final return? If yes, what was the date of closure:</b>		

**Food and Beverage Tax Information**

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 (-) 2 (-) 3 = Amount of which tax is computed	\$
5. Amount of TAX	Line 4 (x) 6% (.06) = Tax	\$
6. Late Filing Penalty	Line 5 (x) 10% (.10) = Late Filing Fee [Check here if report is filed <b>OR</b> postmarked <i>after</i> the 20 <sup>th</sup> of the month]	\$
7. Total Food and Beverage TAX Due	Line 5 = Total Tax Due if Timely <b>***OR***</b> Lines 5 (+) 6 = Total Tax Due if Late (Subject to additional fees)	\$
8. Amount Paid with this Return	Check Payable to <b>Shenandoah County Treasurer</b>	\$

**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 am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign.*

Signature	Printed Name	Title (Owner, President, etc.)	Date
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\*\*\*\*\* **OFFICIAL USE ONLY** \*\*\*\*\*

Date Received		Report Received	<input type="checkbox"/> Walk In <input type="checkbox"/> Mail <input type="checkbox"/> Fax <input type="checkbox"/> Email
Paid by Check #		Amount Paid	\$
Processed by Initials		Date Processed	

## PLEASE READ PRIOR TO SUBMITTING RETURN AND PAYMENT

- All Food and Beverage (meals) tax collections are deemed to be held in trust (escrow) for the County.
- The current tax rate is 6%. To avoid the levy of penalties and interest, returns and payments must be received no later than the 20<sup>th</sup> of each month following the month in which the tax is collected. If there is a month with no activity, simply file a zero-dollar return.
- If the 20<sup>th</sup> day of the month falls on a weekend or holiday, the return and payment due date shall be the next business day.
- To avoid **late Filing Penalty** (10% (x) Line 5), your return must be received or postmarked no later than the 20<sup>th</sup> day of the month following the reporting period (prior month).
- Monthly returns may be mailed, submitted in person, sent by fax, or emailed to [revenue@shenandoahcountyva.us](mailto:revenue@shenandoahcountyva.us)
- To avoid additional **late Payment Fees** accrued through the Treasurer's Office, payment of tax must be received no later than the 20<sup>th</sup> day of the month following the reporting period (prior month).
- Total tax due may be paid by check payable to Shenandoah County Treasurer and mailed or submitted in person.
- Additional consequences regarding delinquent reporting and/or payment may include the Office of the Commissioner of the Revenue contacting the Virginia ABC (if applicable) with notification of negligent actions.
- If any information regarding your entity changes (i.e. name, address, phone, email, ownership, etc.), you must notify the Commissioner of the Revenue Office. **These changes include but are not limited to:**
  - **Closure of business in Shenandoah County.** Failure to notify the Office of the Commissioner of the Revenue of a closure or business that has moved out of Shenandoah County will result in unsolicited statutory assessments, penalties, and interest until your notification is received.
  - **Business/trade has moved location within Shenandoah County.**
- If this is a final return, indicate the date your business closed on front of this form.
- Businesses located in Town must submit Food and Beverage (Meals) Tax to the Town Office business is located in.