



# Smyth County, Virginia

## Commissioner of the Revenue

### Meal Tax Remittance

**Phone:** (276) 782-4040  
**Fax:** (276) 782-4041  
**Email:** COR@SmythCounty.org  
**Address:** P.O. Box 985  
 109 W. Main Street,  
 Suite G011,  
 Marion, VA 24354

Owner Name:			Business / Trade Name:		
Mailing Address:			Location:		
City:	State:	Zip:	Phone:	Email:	
Federal Tax ID (FEIN or SSN):			Alternative Contact:		Phone:

#### A. Tax Calculation

	Year:	For the Month of:	ACCOUNT #:
1	Total Gross Receipts:		\$
2	Allowable Deductions:		\$
3	Total Gross Receipts minus Deductions (Line 1 minus Line 2):		\$
4	Tax Due (6% of Line 3 [Line 3 * 0.06]):		\$
5	Less 3% Discount ONLY when filed & paid on or before the 20th and/ or no delinquency exist (3% of Line 4 [Line 4 * 0.03]):		\$
6	Net Tax Due (Line 4 minus Line 5 if applicable):		\$
7	Penalty (see schedule on reverse):		\$
8	Interest (10% annum, you may call the office for assistance):		\$
9	Total Due (Sum of lines 6,7,8):		\$

#### B. Declaration of Seller

I declare that the foregoing statement and figures are true, full and correct to the best of my knowledge and belief.

I understand that meals tax is a tax collected by the business from customers and held in trust by my business.

I understand that failure to remit filings as required will result in a statutory assessment by the Commissioner of the Revenue's office and amount assessed will become due immediately.

I further understand that failure to collect and remit these funds is a criminal act.

\_\_\_\_\_  
Signature of Owner or Agent

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title

\_\_\_\_\_  
Email or Phone

# Instructions and Procedures

## \*INSTRUCTIONS:

- PLEASE COMPLETE BUSINESS INFORMATION AT TOP OF FORM
- SECTION A
  1. ENTER TOTAL GROSS RECEIPTS FOR AMOUNT SOLD DURING THE MONTH
  2. ENTER TOTAL ALLOWABLE DEDUCTIONS AND ATTACH SUPPORTING DOCUMENTATION (SEE ORDINANCE FOR DEDUCTIONS)
  3. SUBTRACT LINE 2 FROM LINE 3 ( LINE 1 [TOTAL GROSS] - LINE 2 [ALLOWABLE DEDUCTIONS] =LINE 3)
  4. ENTER TAX AMOUNT DUE. THIS IS 6% OF LINE 3. (LINE 3 \* 0.06 = TAX DUE / LINE 4)
  5. IF FILED AND PAID BY THE 20TH OF THE FOLLOWING MONTH, ENTER 3% OF LINE 4. (LINE 4 \* 0.03 = DISCOUNT / LINE 5)
  6. SUBTRACT LINE 4 FROM LINE 5 (LINE 4 - LINE 5 = LINE 6)
  7. IF FILED AND PAID AFTER THE 20TH OF THE FOLLOWING MONTH, THIS IS 10% OF LINE 6 (LINE 6 \* 0.10 = LINE 7)
  8. INTEREST IS ADDED AT 10% PER ANNUM. YOU MAY LEAVE THIS BLANK AND THE OFFICE WILL UPDATE WITH AMOUNT OF INTEREST DUE.
  9. TOTAL DUE IS THE TOTAL OF LINES 6, 7, AND 8. (LINE 6 + LINE 7 + LINE 8 = LINE 9)
- SECTION B IS TO BE COMPLETED AND SIGNED CONFIRMING THE DECLARATION OF SELLER

**Because the Food and Beverage Tax is a “trust tax”, held in trust by your company for Smyth County, there will be no leniency regarding filing dates, discounts, or penalties.**

\*In accordance with County Ordinance Chapter 23 Article XV. Section 23-490 Penalties will be as follows:

- Payments not received by the 20th of the following month will have added a penalty of 10% of the tax due, plus interest at the judgment rate of interest (10% annum).
- \*Returns must be postmarked by the US Postal Service or received in our office by 5:00pm on the 20th of the month to take the 3% discount. Items left in the Treasurer's drop box after hours on the 20th will not qualify for the discount.
- \*Payments are due by the last day of the month following the month which the taxes are collected to avoid penalties. If the due date falls on a weekend or holiday in which the post office is closed, returns will be accepted on time if postmarked the following business day.
- \*Accounts with delinquencies more than 30 days old will be subject to legal action. Failure to remit trust taxes constitutes embezzlement per Virginia State Code.
- \*Filings must be received each month even if your business is seasonal or has no gross receipts for the month. “0” returns can be emailed to [businessforms@smythcounty.org](mailto:businessforms@smythcounty.org).
- \*Any account that has not remitted their monthly filing within 10 days after the due date will be statutorily assessed.
- \*Once a statutory assessment is placed on the account a monthly P & L statement or other financial documentation will be required to amend the filing amount. Failing to remit and pay by the due date will result in an audit of the business by the Commissioner of the Revenue's office.
- \*If audited detailed financial information will be required to be submitted to our office. Examples of this documentation include, but are not limited to, cash register receipts, sales tax reports and filings, documentation of deductions, and listings of any tax exempt sales including purchasers tax exempt number. Please ensure these documents are maintained and available to our office at the time of audit pursuant to Virginia Code.
- \*All filing forms **MUST** have the month for which the filing is for.
- \***Deductions taken without providing supporting documentation will not be allowed.** Any allowable deductions claimed should be notated in the proper column on the filing form. The tax imposed shall not be levied on the following purchases of food and beverages:

- Food and beverages furnished by food establishments to employees as part of their compensation when **no charge is made to the employee.**
- Food and beverages sold by day-care centers, public or private elementary or secondary schools or food sold by any college or university to its students or employees.
- Food and beverages for use or consumption and which are paid for directly by the commonwealth, any political subdivision of the commonwealth or the United States.
- Food and beverages furnished by a hospital, medical clinic, convalescent home, nursing home, for the aged, infirm, handicapped, battered women, narcotic addicts or alcoholics, or other extended care facility to patients or residents thereof.
- Food and beverages furnished by a public or private non-profit charitable organization or establishment or a private establishment that contracts with the appropriate agency of the commonwealth to offer meals at concession prices to elderly, infirm, blind, handicapped, or needy persons in their homes or at central locations.
- Food and beverages sold on an occasional basis by a non-profit educational, charitable or benevolent organization, church or religious body as a fund-raising activity, the gross proceeds of which are to be used by such organization exclusively for non-profit educational, charitable, benevolent or religious purposes.
- Food and beverages sold through vending machines.
- When for sold for off-site consumption, food sold in bulk. For the purposes of this provision, a bulk sale shall mean the sale of any item that would exceed the normal, customary and usual portion sold for on-premises consumption (e.g., a whole cake, a gallon of ice cream); a bulk sale shall not include any food or beverage that is catered or delivered by a food establishment for off-premises consumption.

**\*For a list of all exceptions you should review the full ordinance.**