

**CITY OF WAYNESBORO
 COMMISSIONER OF THE REVENUE
 503 W. MAIN ST., ROOM 107
 WAYNESBORO, VIRGINIA 22980**

FOOD & BEVERAGE TAX



 NAME

 TRADE NAME

 P.O. BOX OR MAILING ADDRESS

 CITY STATE ZIP CODE

 MONTH/YEAR ENDED

 DEFINITE LOCATION OF BUSINESS

1. Gross receipts (month _____) \$ _____ 1.
2. Allowable deductions:
 - a. Meals to employees when no charge \$ _____
 is made to employee
 - b. Meals paid for by Federal, State or Local \$ _____
 Governments.
 - c. Meals or food sold from coin operated \$ _____
 vending machines
 - d. Other (please state) \$ _____
 - e. Total Deductions \$ _____ 2.
3. Item 1 less 2(e) \$ _____ 3.
4. Tax (6% of Item 3) \$ _____ 4.
5. Seller's discount (3% of item 4) \$ _____ 5.
 (Allowable only when return and payments are filed on time)
6. Total Tax less Seller's Discount (item 4 less item 5) \$ _____ 6.
7. Penalty for late payment – (5% of item 4 – minimum of \$2.00) \$ _____ 7.
8. Interest (10% per Annum) \$ _____ 8.
9. Total tax, penalty and interest \$ _____ 9.
 (sum of items 6, 7, and 8)

CHECK SHOULD BE MADE PAYABLE TO: **CITY TREASURER, WAYNESBORO, VA**
 (Check must accompany this report)

NOTE: PLEASE RETURN WITH CHECK ATTACHED TO:
Commissioner of the Revenue, 503 W. Main St., Room 107, Waynesboro, VA 22980

I declare that this return has been examined by me and to the best of my knowledge and belief it is a true, correct and complete return.

Signature: _____ Date: _____

NOTE: THIS REPORT MUST BE FILED BY THE 20TH DAY OF THE MONTH FOLLOWING THE CALENDAR MONTH FOR WHICH TAX IS DUE TO AVOID PENALTY AND INTEREST