

MEALS TAX FORM

Town of Rocky Mount
345 Donald Avenue
Rocky Mount, VA. 24151
Phone: (540) 483-5243
FAX: (540) 483-8830

FOR THE MONTH OF: _____ TODAY'S DATE: _____

Dealer's Name: _____ State ID#: _____

Address: _____ Federal ID#: _____

ITEM	AMOUNT
1. Gross Sales	
2. Personal Use: price of meals for consumption purchased without payment of meals tax	
3. Line #1 + Line #2	
4. Amount of exempt sales	
5. Line #3 - Line #4 (This is the amount on which the tax must be computed.)	
6. Meals tax (5% of Item #5)	
7. 3% Dealers discount – eligible only if paid by due date (Multiply line #6 by discount rate.)	
8. Line #6 - Line #7	
9. Penalty (10% of line 6) for late filing or \$10 minimum (See instructions.)	
10. Interest (10% per annum of line 6 plus line 9) for late filing (See instructions.)	
11. Total tax, penalty, and interest (Line #8 + Line #9 + Line #10 = total)	

I declare that this return, including any accompanying schedules and statements, have been examined by me and to the best of my knowledge and belief is a true and complete return.

Signature

Date

Telephone Number: _____

Prepared by: _____

MAKE CHECKS PAYABLE TO "TOWN OF ROCKY MOUNT"

INSTRUCTIONS

You **MUST** use this worksheet to compute the meals tax liability of your place of business shown on the Meals Tax Return. A return must be filed for each reporting period (typically every month) even if no tax is due. **It is due and payable to the Town of Rocky Mount by the 20th of each month for the prior month.** If paid after that date, penalty and/or interest are assessed. If you do not have any Meals Tax Returns or have any questions, please contact our office at the number listed on the front page.

- A. **CHANGE OF OWNERSHIP:** If there has been a change of ownership, do not use the return with the same name and account number of the former owner. Send the return to us with the information of the new owner and request a Registration Application form to register the new dealer and location with the County Commissioner of Revenue (their phone number is 540-483-3083).
- B. **CHANGE OF ADDRESS/OUT-OF-BUSINESS:** If you change your business or mailing address or discontinue business, please notify the Town of Rocky Mount in writing.

C. **PREPARATION OF RETURN:**

LINE 1 - the total gross receipts of items of meals sold during the period (cash and credit).

LINE 2 – the cost of all meal items purchased without the payment of the tax.

LINE 3 – the total of line 1 plus line 2.

LINE 4 – the total amount of all exempt meals sold during the period.

LINE 5 – the total of line 3 minus line 4.

LINE 6 – the meals tax computed should equal 5% of line 5.

LINE 7 – dealer’s discount for prompt payment – multiply line 6 by 3%; only eligible if paid by due date.

LINE 8 – meals tax to remit if paid on time; line 6 minus line 7; leave blank if paid after due date.

LINE 9 – penalty if you file the return and pay after the due date; 10% of tax due on line 6 or \$10.00, whichever is greater.

LINE 10 – interest if you file the return and pay after the due date; 10% per annum calculated on the tax plus penalty from the first day following the due date.

LINE 11 – total (tax plus penalty plus interest) to be remitted.

Make check or money order for the amount in line 11 payable to the Town of Rocky Mount. Checks returned by the bank will be subject to a fee of \$20.00 in addition to any other penalties that may be applicable.

Mail the tax return along with your payment to: Town of Rocky Mount, 345 Donald Ave., Rocky Mount, VA 24151, as soon as possible after the close of the reporting period but *no later than the 20th of the following month.*

If you have any questions regarding this return, please call the Finance Department at (540) 483-5243.