



CITY OF LYNCHBURG
COMMISSIONER OF THE REVENUE
 PO BOX 858
 LYNCHBURG, VA 24505
 (434) 455-3880

Amusement Tax
MONTH YEAR

1. Amusements Subject to Tax	
2. Amount Due (Line 1 X 7%)	

NAME:

This return is due and payable on or before the 20th day of the month following the month taxes are collected

MAILING ADDRESS:

PHONE NUMBER:

EMAIL ADDRESS:

BUSINESS ADDRESS:

FEIN/SS #:

SIGNATURE _____
 Please make checks payable to the City of Lynchburg

DATE _____
 Please see reverse side for important information and instructions

INFORMATION AND INSTRUCTIONS

- 1. WHO MUST COLLECT TAX** - Any person providing a place of amusement or entertainment shall collect the tax from the person paying for admission into any such place of amusement or entertainment.
- 2. RATE OF TAXATION** - A person shall collect a tax of 7% on the charge made for any admission into any place of amusement or entertainment.
- 3. TIME AND MANNER OF PAYMENT** - Remittance of taxes collected for any calendar month shall be made to, **COMMISSIONER OF THE REVENUE, P.O. BOX 858, LYNCHBURG, VA 24505**, on or before the **20th** of the month following the month taxes are collected.
- 4. PENALTIES** - A penalty of 10% of the tax, plus interest on the tax and penalty at the rate of 10% per annum, shall be added if the tax collected is not paid on or before the **20th** of the following month. Penalty and interest shall commence from the date such taxes are due and payable.
- 5. RECORDS** - Every person liable for the collection and payment of taxes shall keep and preserve for a period of five (5) years suitable records as may be necessary to determine such tax.