



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

Meals Tax
MONTH YEAR

| | |
|---|--|
| 1. Meals Subject to Tax | |
| 2. Meals Tax at 6.5% (Line 1 X 6.5%) | |
| 3. Collection Fee (Line 2 X 3%) | |
| 4. Amount Due (Line 2 minus Line 3) | |

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

NAME: _____

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 selling food(any and all prepared edible refreshments and nourishments, liquid or otherwise, including alcoholic beverages, which are consumable as sold) shall collect the tax from the person paying for such food.
- 2. RATE OF TAXATION** - A person shall collect a tax of 6.5% on the charge made for any meal or prepared food.
- 3. TIME AND MANNER OF PAYMENT** - Remittance of taxes collected, less 3% collection fee, 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. If payment is delinquent, the 3% collection fee is not allowed.
- 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.