

**TOWN OF RURAL RETREAT
P O BOX 130
RURAL RETREAT VIRGINIA 24368
MEALS TAX MONTHLY REPORT**

Month of _____, _____

Business Name and Address	
(1) Total Meals Charges	
(a) Less Tax Exempt Meals	
(2) Meals Charges Subject to Tax	
(3) Tax on Meals 5% of (2)	
(4) Collection Fee Less 3% of Tax (3) if paid on or before the 20th of the month	
TAX DUE Subtract (4) from (3)	
Penalty (10%)	
Interest (10%)	
Total Due if paid after due date	

Signature _____

Date _____

INSTRUCTIONS AND INFORMATION

- A. Who Must Pay Tax- Any person receiving taxable meal charges must collect the tax from the person paying such charges.
- B. Rate of Taxation- A person as defined in the ordinance shall collect a tax of 5 percent of the charge made from any person for which a meal is made.
- C. Time and Manner of Payment- Remittance covering taxes collected (less 3% of taxes if paid on or before the 20th of the month) for any calendar month, should be made to the Town Treasurer on or before the 20th of the month following the month the taxes are collected.
- D. Penalties- The Treasurer shall add to the tax, a penalty of 10 percent of the tax, plus interest, on tax and penalty until paid. Penalty shall commence from the date such taxes are due and payable. Interest shall begin to accrue on the first day of the month next following the month in which such taxes are due.
- E. Records- Every person liable for the collection and payment of taxes shall keep and preserve for a period of two years suitable records as may be necessary to determine such tax.

Check Payable To:
TOWN OF RURAL RETREAT

Date Received by Treasurer _____