



# 2023 FOOD & BEVERAGE TAX RETURN WARREN COUNTY, VIRGINIA

SHERRY T. SOURS, COMMISSIONER OF THE REVENUE

Mailing Address: PO Box 1775, Front Royal, VA 22630 / Physical Address: 220 N Commerce Avenue, Front Royal VA 22630  
Tel (540) 635-2651 / Fax (540) 636-8280

**INSTRUCTIONS:** Read front and back of document. Reports should be completed in full and filed and tax paid by no later than the 20th of each month following the month in which tax is collected to avoid the levy of penalties and interest. Enter all information carefully. Errors may cause delays.

**Food and Beverage Business Information: Confirm or complete missing information**

Reporting Period:		Due On or Before:	
Fed ID# or SS#:		Sales Tax #:	Account #:
Telephone:		E-Mail:	
Owner's Name:		Business/Trade Name:	
Mailing Address:			
Business Address:			
Is this your final return? If yes, what was the date of closure:			

**Food and Beverage Tax Information**

<b>1. Total Gross Receipts/Sales</b>		\$
<b>2. Tax Exempt Sales</b>	Allowable deductions [Meals paid by Federal, State, or Local Government, Meals or Food Sold from Coin-Operated Vending Machines]	\$
<b>3. Non-Taxable Sales</b>	Allowable deductions [Non-food items (T-shirts, souvenirs, etc.)]	\$
<b>4. Taxable Gross Receipts/Sales</b>	Line 1 (-) Line 2 (-) Line 3	\$
<b>5. Amount of TAX</b>	Line 4 (x) 4% (.04)	\$
<b>6. Sellers Discount</b>	[Compute <b>ONLY</b> if report is received <b>OR</b> postmarked <i>on or before</i> the 20 <sup>th</sup> of the month] <span style="float: right;">Line 5 (x) 5% (.05)</span>	\$
<b>7. TAX after Discount</b>	Line 5 (-) Line 6	\$
<b>8. Late Filing Penalty</b>	[Compute if report is received <b>OR</b> postmarked <i>after</i> the 20 <sup>th</sup> of the month] <span style="float: right;">Line 5 (x) 10% (.10)</span>	\$
<b>9. Total Food and Beverage TAX Due</b>	Lines 7 (+) Line 8	\$
<b>10. Amount Paid with this Return</b>	Check Payable to <b>Warren County Treasurer</b>	\$

**CERTIFICATION:** The owner must sign and date this form. If the business is an entity such as a trust, partnership, limited liability company, or corporation, it must be signed by a member, partner, executive officer, or other person specifically authorized in writing by the trust, partnership, limited liability company, or corporation to sign. ***It is a misdemeanor for any person to willfully subscribe a return which is not believed to be true and correct as to every material matter. (Code VA Sec. 58.1-11)***

*I, the undersigned, do swear or affirm under penalty of perjury (1) that the figures and statements herein are true, complete, and correct to the best of my knowledge and belief, (2) that I understand the limits of this Business License, and (3) that I am the owner or a member, partner, executive officer, or other person specifically authorized in writing to sign.*

Printed Name	Signature	Title (Owner, President, etc.)	Date
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**\*\*\*\*\*OFFICIAL USE ONLY\*\*\*\*\***

Date Received		Paid by Check #	
Received By Initials		Amount Paid	Processed By Initials
10 % Late Filing Penalty	<input type="checkbox"/> Yes <input type="checkbox"/> No	Application Received	<input type="checkbox"/> Walk In <input type="checkbox"/> Mail <input type="checkbox"/> Email <input type="checkbox"/> Online

## PLEASE READ PRIOR TO SUBMITTING REPORT AND PAYMENT

- All Food and Beverage (meals) tax collections are deemed to be held in trust (escrow) for the County.
- The current tax rate is 4%. To avoid the levy of penalties and interest, reports should be filed and paid by no later than the 20<sup>th</sup> of each month following the month in which tax is collected. If there is a month with no activity, simply file a zero-dollar return.
- If the 20<sup>th</sup> calendar day of the month falls on a weekend or holiday, the return and payment due dates are on the next business day.
- To take advantage of the **Sellers Discount** (5% (x) Line 5), your report must be received or postmarked by no later than the 20<sup>th</sup> calendar day of the month following the reporting period (prior month).
- To avoid **late Filing Penalty** (10% (x) Line 5), your report must be received or postmarked by no later than the 20<sup>th</sup> calendar day of the month following the reporting period (prior month).
- Monthly reports can be mailed, submitted in person, sent by fax, emailed to [vlake@warrencountyva.gov](mailto:vlake@warrencountyva.gov) or, in lieu of this form, you can file online at <https://eservices.warrencountyva.gov> and select e-Commissioner Options.
- To avoid **late Payment Fees** accrued through the Treasurer's Office, your payment must be received by no later than the 20<sup>th</sup> calendar day of the month following the reporting period (prior month).
- Total due can be paid by check payable to Warren County Treasurer and mailed or submitted in person, or you can pay by credit card or eCheck online at <https://eservices.warrencountyva.gov> and select e-Treasurer Options once report is received and processed.
- Additional consequences regarding delinquent reporting and/or payment may include the Office of the Commissioner of the Revenue contacting the Virginia ABC (if applicable) and/or Warren County Health Department with notification of negligent actions.
- If any piece of your entity changes (i.e. name, address, phone, email, ownership, etc.), you must notify the Commissioner of the Revenue Office. Please also notify the Sheriff's Office with your new emergency contact information. **These changes include but are not limited to:**
  - **Closure of business in Warren County.** Failure to notify the Office of the Commissioner of the Revenue of a closure or business that has moved out of Warren County will result in unsolicited statutory assessments, penalties, and interest until your notification is received.
  - **Business/trade has moved location within Warren County.** In addition to notifying the Office of the Commissioner of the Revenue, a new Zoning Certificate would be required.
- If this is a final return, indicate the date your business closed on front of this form.
- Businesses located in Town must submit Meals Tax to the Town of Front Royal Office on Main Street.