

# TOWN OF RICHLANDS

200 WASHINGTON SQUARE  
RICHLANDS, VIRGINIA 24641  
(276) 964-2566

## Meals Tax Monthly Report

Month of \_\_\_\_\_, 20\_\_\_\_\_

BUSINESS NAME AND ADDRESS

<b>1. Meal Charge Subject to Tax</b>	
<b>2. Tax on Meals at 6% of (1)</b>	
<b>3. Less one half percent (.005) or .5% of Tax (2) Collection Fee</b>	
<b>Total Tax Due (2) Less (3)</b>	
<b>Office Use Only</b>	
<b>Penalty (10% of Tax Due)</b>	
<b>Interest to Date (10% per annum)</b>	
<b>Total Due if Paid After Due Date</b>	

**INSTRUCTIONS AND INFORMATION  
ON REVERSE SIDE**

DATE RECEIVED BY THE TREASURER  
FOR THE TOWN OF RICHLANDS

\_\_\_\_\_  
SIGNATURE OF BUSINESS REPRESENTATIVE

**MAKE CHECKS PAYABLE TO:  
TOWN OF RICHLANDS**

1. **Who Must Pay Tax** – *Any person receiving taxable meal charges must collect the tax from the person paying such charges.*
2. **Rate of Taxation** – *A person defined in the ordinance shall collect a tax of 6% of the charges made from any person for whom food and drink are prepared.*
3. **Time and Manner of Payment** – *Remittance covering taxes collected for any calendar month shall be made to the treasurer of the Town of Richlands on or before the 20<sup>th</sup> of the month following the month taxes are collected. If not received in our office by the 20<sup>th</sup> the one half percent (.005) is no longer applicable.*
4. **Penalties** – *The Commissioner of Revenue shall add to the tax a penalty of 10% 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 next month following the month in which such taxes are due.*
5. **Records** – *Every person liable for the collection and payment of taxes shall keep and preserve for a period of three years suitable records as may be necessary to determine such tax.*