

TOWN OF JARRATT
REGISTRATION FOR TAX COLLECTION

CHECK ALL THAT APPLY: () ADMISSIONS TAX () PREPARED FOOD AND BEVERAGE TAX () TRANSIENT OCCUPANCY TAX

Applicant _____ FIN/SSN _____

Trade Name _____

Mailing Address _____ City _____ State _____ Zip _____

Telephone Number () _____ Email Address _____

TYPE OF ESTABLISHMENT
OTHER INFORMATION
() Bakery
() Caterer
() Coffee Shop
() Convenience Store
() Fast Food Restaurant
() Full Service Restaurant
() Gas Station
() Grocery Store
() Mobile Food Service
() Night Club or Tavern
() Private or Public Club
() Snack Bar or Concession Stand
() Other: _____
Type of Food Sold _____
Average Cost of Meal for Two (including beverages and desert)
() under \$25 () \$25-\$50 () \$50 +
Days and Hours of Operation _____
Seating Capacity _____ Sq. Footage _____
ABC License Number (if applicable) _____
Seasonal Business - Circle months you are active
JAN FEB MAR APR MAY JUN JUL AUG SEP OCT NOV DEC

Business Location Address _____ City _____ State _____ Zip _____

Business Location Telephone Number () _____ Indicate Type of Ownership: () Individual () Partnership () Corporation

List Corporate Information: Officers of the Corporation _____

State of Incorporation _____ Date of Charter, if a Virginia Corporation _____

Date of Qualification in State of Virginia, if Foreign Corporation _____

Registered Agent _____

Registered Agent's Address _____

List Partnership Information: Names and addresses of all general partners (Indicate Managing Partner(s) with asterisk*)

Accountant/Bookkeeper & Address _____

City _____ State _____ Zip Code _____ Telephone # () _____

List Individual responsible for collection and payment of tax(s) _____ Title _____

Home Address _____ City _____ State _____ Zip _____ Home telephone _____

List Individual responsible for day-to-day management: _____ Title _____

Home Address _____ State _____ Zip _____ Phone () _____

Seasonal: () No () Yes: If yes, list the months of operation _____

Previous Owner _____ Previous Trade Name _____

Business License # _____ Health Permit # _____

Starting Date _____ State Sales & Use Tax Registration Number _____

The undersigned understands that the Town is relying on the statements made herein and certifies that these statements are true and correct.

Date _____ Signature of Applicant _____

Title _____ Printed Name of Applicant _____

INSTRUCTIONS

1. Complete this form for the following taxes: Admissions Tax, Transient Occupancy Tax and Prepared Food and Beverage (meals) Tax.
2. A separate Registration form must be completed for each business location. Attach a separate sheet if additional space is needed to provide any information on the form. Whenever there is a change to any information listed on this form, a new Registration form must be completed.
3. Requirements on filing remittances:
Remittances (payments) are due on or before the 20th day of each month following the month in which the tax was collected. Postmarks will be accepted. If the due date falls on a weekend or on a holiday, the next business day becomes the due date.
It is important to remember that these taxes are “trust” fund taxes. That means that the taxes are collected from your customers and temporarily held in trust before being remitted to the Town of Jarratt. The taxes should not be used for any other financial obligation.
4. Requirements on going out of business:
When a business ceases to operate or is otherwise disposed of, any tax payable under the Code shall become immediately due and payable. Any reports shall also become immediately due.
5. Penalties:
Failure to file, collect or remit these taxes listed on this application within the time provided will result in civil and criminal penalties.
6. Record keeping requirements:
Records supporting the taxes listed on this application shall be kept and maintained for a period of three (3) years. The Town Clerk or designee shall have the right to inspect and examine such records at reasonable times.
7. The word “Applicant” as used on this form means any individual, corporation, company, association, firm, partnership or any group of individuals acting as a unit responsible for the collection and remittance of these taxes.

If you have any questions regarding the collection or remittance of these taxes, please contact:

Tax Billings and Collections

108 Braxton Avenue

Jarratt, Virginia 23867

(434) 535-8865

Email: jarrattva@telpage.net

Prepared food and Beverage tax

The Food and Beverage Tax, commonly referred to as a “meals tax”, is a four percent (4%) tax levied on food and beverages.

January 01, 2015, restaurants and other establishments will begin collecting the tax.

WHO IS REQUIRED TO COLLECT THE TAX?

The food and beverage tax is levied on food and beverages sold by restaurants as the term is defined in the Code of Virginia. Food served from delicatessen counters at convenience and grocery stores is also subject to the tax.

Restaurants include but are not limited to:

Amusement Parks	Hog Dog Stands
Billiard Parlors	Lunchrooms
Bowling Alleys	Mobile Food Services
Buffets	Nightclubs
Cafes	Office/Government Cafeterias
Cafeterias	Public and Private Clubs
Caterers (Licensed in Jarratt)	Push Carts
Coffee Shops	Short Order Places
Concession Stands	Skating Rinks
Delicatessens	Sporting Venues
Dining Rooms	Taverns
Health Clubs	Theaters

Also included on a limited basis are:

Bakeries – only if there is a sit-down area

Industrial Cafeterias when selling to the general public

Hospitals and Nursing homes when selling to employees and the general public

Grocery stores – when serving food from delicatessen counters

Convenience Stores – when serving food from delicatessen counters

ADDITIONAL FACTS

- To help offset the administrative costs associated with collecting the tax, a 3% discount has been included in the ordinance for those businesses that file and remit on a timely basis. This is called the seller’s commission.
- The filing and payment due dates for the (meals) prepared food and beverage tax correspond to filing and payment dates for the Virginia sales tax, the 20th day of the following month, to avoid confusion or duplication of effort.

- Volunteer fire departments or rescue squad; nonprofit church or other religious body; educational, charitable, fraternal, or benevolent organization, selling on an occasional basis, not exceeding three (3) times per calendar year as a fundraising activity ARE NOT SUBJECT TO COLLECTING THE MEALS TAX as long as the proceeds of which are to be used by such church, religious body or organization exclusively for nonprofit educational, charitable, benevolent, or religious purpose.

TAXABLE AND NON-TAXABLE ITEMS

- Any discretionary gratuity is non-taxable
- Non-discretionary gratuity added to the cost of the meal is taxable if it is more than twenty percent (20%). Only the amount greater than 20% is taxable.

EXAMPLES OF TAXABLE ITEMS – RESTAURANTS

- Entrees and side dishes
- Sandwiches (hot or cold), burgers and hotdogs
- Pizza
- Soups, salads and buffets
- Beverages, desserts and snacks sold with a meal

EXAMPLES OF NON-TAXABLE ITEMS – RESTAURANTS

- Beverages not sold with a meal
- Cookies, desserts, donuts, ice cream, popcorn and other snacks not sold with a meal
- Grocery items, such as salads (potato, macaroni, etc.) sold by the pound, whole cakes, or pies, coffee beans and other dry goods, and ice cream sold in bulk.

EXAMPLES OF TAXABLE ITEMS – GROCERY AND CONVENIENCE STORES

- Hot foods served from the deli counter
- Made-to-order sandwiches from the deli counter
- Hot pizza from the deli counter
- Individual pieces of chicken served from the deli counter

EXAMPLES OF NON-TAXABLE ITEMS – GROCERY AND CONVENIENCE STORES

- Cold or frozen foods that are normally served hot
- Prepackaged foods
- Beverages sold in factory sealed containers and purchased for off- premises consumption
- Bakery items
- Whole, prepackaged cooked chickens
- Grocery items, such as salads (potato, macaroni, etc.) sold by the pound, whole cakes or pies, coffee beans and other dry goods, and ice cream sold in bulk

EXAMPLES OF TAXABLE ITEMS - CATERERS AND BANQUET FACILITIES, INCLUDING HOTELS

- Separately stated charges for food and beverages (following the same rules as restaurants, etc.). This applies to caterers located in the Town of Jarratt, regardless of where the meals are delivered or consumed.

EXAMPLES OF NON-TAXABLE ITEMS – CATERERS AND BANQUET FACILITIES, INCLUDING HOTELS

- Separately stated charges for services and rentals (audio visual equipment, dishes, room rental, etc.)
- Complementary meals offered by hotels and bed-and-breakfasts as part of the individual guest's room charge

REMITTANCE OF TAX COLLECTED

- A business required to collect the meals tax must file a return and remit to the Town any food and beverage taxes according to the following schedule:
- Monthly Filers: Returns and payment are due on or before the 20th day of each month, covering the amount of tax collected during the preceding month.
- Seasonal Filers: Returns and payment are due on or before the 20th day of the month immediately following the collection of the tax, covering the amount of tax collected during the preceding month.

REGISTRATION PROCESS

- Every person responsible for the collection of the tax needs to file an application for a certificate of registration with our office. The application will be on a form designed by the Town to provide information for the assessment and collection of this tax.
- Upon approval of the application, a certificate of registration authorizing the collection of the meals tax will be issued to the applicant.
- Each person with a certificate of registration is required to notify our office of any changes to the information provided on their application within thirty (30) days of the change.

PENALTIES FOR FAILURE TO FILE AND PAY BY THE DUE DATE

- A penalty of ten percent 10% of the tax will be assessed for failure to file by the due date.
- In addition, a penalty of ten percent (10%) of the tax due will be assessed for failure to pay by the due date.
- Interest will be assessed at the rate of ten percent (10%) per year on the amount of tax and penalties past due. The interest will commence on the day following the day on which the tax was due and continue until paid.

CRIMINAL PENALTIES

Any person required to collect, account for, and pay over the meals tax who fails to collect or truthfully account for and pay over this tax, will be guilty of a class 1 misdemeanor.

RECORD RETENTION AND AUDIT

- Each business collecting the meals tax is required to keep and preserve for five (5) years records showing gross sales of all food and beverages, the amount charged to the purchaser for each such purchase, the date of the purchase, the taxes collected on the purchase, and the amount of tax required to be collected.
- Our office has the right to examine these records at reasonable time and to make copies of any or all parts of the records.

GOING OUT OF BUSINESS

When a business that was required to collect or pay the meals tax ceases operations, any tax collected by not yet remitted shall become immediately due and payable, and such business shall immediately make a report and pay the tax due.

NOT SUBJECT TO COLLECTING THE MEALS TAX FORM

TOWN OF JARRATT, VIRGINIA

FOOD AND BEVERAGE TAX

NOTIFICATION BY BUSINESS NOT REQUIRED TO COLLECT

Separate Form Required for Each Location

Owner's Name _____ Trade Name _____

Mailing Address _____ City _____ State _____ Zip _____

Physical Location _____

Mark any that apply:

- () Sell no food or beverage items at all
- () Sell only beverages, no food
- () Sell only desserts, ice cream or other snack foods
- () Sell only grocery items or food in bulk
- () Sell only some combination of beverages, snack foods or grocery items
- () Bakery with no seating
- () Convenience or grocery store that does not serve prepared foods from a delicatessen (made to order) counter
- () Hospital or nursing home providing food only to patients or residents
- () Industrial cafeteria selling only to employees (not applicable to government or office cafeterias)
- () School, college or university selling only to students and employees
- () Volunteer fire department or rescue squad; nonprofit church or other religious body; educational, charitable, fraternal, or benevolent organization, selling on an occasional basis, not exceeding three times per calendar year as a fundraising activity, the gross proceeds of which are to be used by such church, religious body or organization exclusively for nonprofit educational, charitable, benevolent, or religious purposes.

If this information changes, you are required to provide accurate updated information to the Town of Jarratt, Department of Tax Billings and Collections.

If you still have questions about how to file your meal tax paperwork, please call the office and speak with

Angela Baker Simmons (Town Clerk) (434) 535-8865

www.Jarrattva.com

COMMON EXEMPTIONS

- Food and beverages when consumed and paid for by the Commonwealth of Virginia, any political subdivision of the Commonwealth of Virginia
- Food and beverages sold by restaurants to their employees as part of their compensation when no charge is made to their employee
- Food purchased for human consumption as “food” is defined in the FOOD STAMP ACT of 1977, 7 U.S.C. 2012, as amended and federal regulations adopted pursuant to the act, except for the following items: sandwiches, salad bar items sold from a salad bar, prepackaged single-serving salads consisting primarily of an assortment of vegetables, and non-factory sealed beverages.
- A complete list of exemptions is provided on the website.

TOWN OF JARRATT
TAX BILLINGS AND COLLECTION

(434) 535-8865

Collections for the Period Ending: _____ Registration Account # _____

Name and Address _____

I declare that the following statements are true, full and correct to the best of my knowledge.

Signature Title Date Phone

FOOD AND BEVERAGE (MEALS) TAX

- 1. Gross Sales \$ _____
- 2. Non-taxable Sales and Other Deductions \$ _____
- 3. Taxable Sales (Line 1 less Line 2) \$ _____
- 4. Food and Beverage Tax (Line 4 x 4%) \$ _____
- 5. Seller's Commission (Line 4 x 3%) \$ _____
- (only if the return is filed and the tax paid in full by the due date)**
- 6. Subtotal (Line 4 less Line 5) \$ _____
- 7. Penalty for Late Filing (Line 6 x 10%) \$ _____
- 8. Penalty for Late Payment (Lines 6 + 7) x 10 % \$ _____
- 9. Sum of Lines 6, 7 and 8 \$ _____
- 10. Interest if Late (Line 9 + Line 10) \$ _____
- 11. Total Due (Line 9 + Line 10) \$ _____
- 12. Amount Paid \$ _____

Due by the 20th day of the month following the end of the reporting period. Mail to: Tax Billings and Collections, Town of Jarratt, P O Box 336, Jarratt, Virginia 23867

