



TOWN OF PULASKI

P.O Box 660
Pulaski, Virginia 24301
(540) 994-8640
FAX (540) 994-8647
Finance@pulaskitown.org

TAX DUE FOR THE MONTH/YEAR OF _____

Any food establishment who sells food and drink for immediate consumption, whether prepared on or off premises, and either consumed on premises or not, is required to collect and report meals tax. (see Pulaski VA code of Ordinances Sec. 78-243,246,247)

BUSINESS NAME: _____

CONTACT NAME: _____ **PHONE:** _____

BUSINESS PHYSICAL/ EVENT ADDRESS:

BUSINESS MAILING ADDRESS:

MEALS TAX COMPUTATION

- 1) GROSS MEALS RECEIPTS (DO NOT INCLUDE ANY TAX RECEIPTS) \$ _____
- 2) ALLOWABLE DEDUCTIONS:
 - a) MEALS TO EMPLOYEES WHEN NO CHARGE IS MADE TO EMPLOYEE \$ _____
 - b) MEALS PAID FOR BY FEDERAL, STATE OR LOCAL GOVERNMENTS \$ _____
 - c) MEALS EXEMPTED UNDER VA RETAIL SALES & USE TAX ACT \$ _____
 - d) OTHER (PLEASE SPECIFY) _____ \$ _____
 - e) TOTAL DEDUCTIONS \$ _____
- 3) ITEM 1 LESS ITEM 2E (TAXABLE RECEIPTS) \$ _____
- 4) MEALS TAX (7% OF ITEM 3) \$ _____
- 5) UNPAID BALANCE OR CREDIT FROM PREVIOUS MONTH \$ _____
- 6) TOTAL MEALS TAX DUE \$ _____
- 7) 10% PENALTY \$ _____
- 8) 10% INTEREST PER ANNUM \$ _____
- 9) TOTAL MEALS TAX, PENALTY & INTEREST DUE (SUM OF ITEMS 6,7,8) \$ _____

REPORT AND PAYMENT DUE ON OR BEFORE THE 20TH OF THE MONTH FOLLOWING THE MONTH DURING WHICH THE TAX WAS COLLECTED.

CHECKS OR MONEY ORDERS SHOULD BE MADE PAYABLE TO THE TOWN OF PULASKI.

IF PAID AFTER DUE DATE, A PENALTY OF 10% OF THE TAX, AND INTEREST AT THE RATE OF 10% PER ANNUM WILL BE COMPUTED UPON THE TAX AND PENALTY FROM THE DATE SUCH WERE DUE AND PAYABLE.

SIGNATURE _____ **DATE** _____

PLEASE KEEP FOR YOUR RECORDS

Any food establishment who sells food and drink for immediate consumption, whether prepared on or off premises, and either consumed on premises or not, is required to collect and report meals tax. (see Pulaski VA Code of Ordinances sec. 78-243, 246, 247)

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 7 percent of the charge made from any person for which a meal is made
- C. **Time and Manner of payment**- Remittance covering taxes collected for any calendar month, should be made to the Town of Pulaski finance office on or before the 20th of the month following the month the taxes are collected.
- D. **Penalties**- The Town 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 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.

MEALS TAX INTEREST CHART (FOR DELINQUENT TAX)

1 ST MONTH - .833%	7 TH MONTH – 5.83%
2 ND MONTH – 1.67%	8 TH MONTH – 6.66%
3 RD MONTH – 2.5%	9 TH MONTH – 7.5%
4 TH MONTH – 3.33%	10 TH – 8.33%
5 TH MONTH – 4.17%	11 TH MONTH – 9.16%
6 TH MONTH – 5%	12 TH MONTH – 10%