

Wake County Prepared Food and Beverage Tax Return

Report for Calendar Month Of:

To Be Filed On Or Before:

Account #:

Owner:

Business:

SALES	
1. Gross Retail Receipts (Excluding Sales Tax)	<input type="text"/>
2. Less: Non-Prepared Food/Beverage Receipts	<input type="text"/>
3. Net Retail Prepared Food/Beverage Receipts	<input type="text"/>
TAX DUE	
4. Prepared Food/Beverage Tax Due (Multiply Line 3 by rate of 1%)	<input type="text"/>
5. Add penalties if filed after due date (see instructions)	<input type="text"/>
6. Total Tax Due	<input type="text"/>
7. Balance Due, (Credit) Due, Excess Tax Collected	<input type="text"/>
8. Total Tax Remitted	<input type="text"/>
CERTIFICATION: This is to certify that this report is to the best of my knowledge and belief a true and complete report for the month indicated.	
Date:	Telephone #:
Signature:	

RETURN TO WAKE COUNTY WITH REMITTANCE

GENERAL INFORMATION

A report must be filed each month on or before the **twentieth day of the month** following the month in which the tax accrues. The tax shown to be due must be paid with the report or penalties will be charged. Remittance should be made by check or money order made payable to: **Wake County Revenue Department**. DO NOT SEND CASH.

If you do not owe any tax for a month, you should file a report showing "No Tax Due" on Line 6. A return filed with the Wake County Revenue Department under this Ordinance is not public record as defined by Section 132-1 of the N. C. General Statute and may not be disclosed except as required by law.

3. Returns must be received in the Wake County Revenue Office or postmarked by the U.S. Postal Service by the twentieth day of the month following the month in which the tax accrues. Any person who willfully attempts, or any person who aids or abets any person to attempt in any manner to evade or defeat a tax or its payment, shall, in addition to other penalties provided by law, be guilty of a Class H felony.

RETURN CHECK PENALTIES

N. C. General Statute 105-236 states: "When the bank upon which any uncertified check tendered to the Department of Revenue in payment of any obligation due to the Department returns the check because of insufficient funds or the nonexistence of an account of the drawer, the Secretary shall assess a penalty equal to ten percent (10%) of the check, subject to a minimum of one dollar (\$1.00) and a maximum of one thousand dollars (\$1,000). This penalty does not apply if the Secretary finds that, when the check was presented for payment, the drawer of the check had sufficient funds in the account at a financial institution to pay the check and, by inadvertence, the drawer of the check failed to draw the check on the account that had sufficient funds.

HOW TO PREPARE THE REPORT

- Line 1:** Gross Retail Receipts - Enter the total amount of receipts for the month excluding all sales tax. This figure should include Prepared Food and Beverage receipts and Non-Prepared Food and Beverage receipts.
- Line 2:** Less: Non-Prepared Food/Beverage Receipts - Deduct any Non-Prepared Food and Beverage receipts included in the total from Line 1.
- Line 3:** Net Retail Prepared Food/Beverage Receipts - Enter the difference of Line 1 and Line 2.
- Line 4:** Prepared Food and Beverage Tax Due - Multiply the total from Line 3 by a rate of 1% to compute the tax due.
- Line 5:** Add penalties if filed after due date - If the report is filed after the due date, add penalty of 5% per month of the tax due shown on Line 4 for each month, or fraction thereof, the report is delinquent. The maximum penalty for late filing is 25% of the Tax Due but in no case is the penalty less than \$5.00. If the tax is not paid when due, an additional penalty of 10% of the Tax Due will be added but in no case will the penalty for failure to pay be less than \$5.00.
- Line 6:** Total Tax Due - Add Line 4 and Line 5.
- Line 7:** Balance Due, (Credit) Due, Excess Tax Collected - If you receive a notice from our office during the month indicating you have a balance or credit on your account, enter that figure on this line. If excess tax is collected, enter here. If the total entered on this line is a combination of amounts, note "See Attached" and supply a worksheet detailing all items that make up the total of Line 7.
- Line 8:** Total Remitted - Total Tax Due from Line 6 plus any balance due or less any credit due. Make your check or money order payable for this amount.