

WAKE COUNTY TAX ADMINISTRATION
 PREPARED FOOD AND BEVERAGE TAX DIVISION
 P. O. BOX 2719, RALEIGH NC 27602-2719
 (919) 856-5999

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)		_____
2. Less: Non-Prepared Food/Beverage Receipts		_____
3. Net Retail Prepared Food/Beverage Receipts		_____
		TAX DUE
4. Prepared Food/Beverage Tax Due - Multiply Line 3 by a rate of 1% (.01)		_____
5. Add penalties and interest if filed after due date		_____
6. Total Tax Due		_____
7. Balance Due, (Credit) Due, Excess Tax Collected		_____
8. Total Tax Remitted		_____

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: _____ Signature: _____ Telephone #: _____

-----Cut here before returning with payment-----

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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 Department of Tax Administration**. 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. As provided in N.C.G.S. §153A-148.1, a return filed with the Wake County Department of Tax Administration shall not be considered a public record and information contained in a return may not be disclosed except as required by law.

Returns must be received in the Wake County Tax Administration 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% (.01) to compute the tax due.
- Line 5:** Add penalties and interest 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. If the tax is not paid when due, an additional penalty of 10% of the Tax Due will be added. Interest is added to late returns at the rate of 5% per annum (.4167% per month)
- 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.