



# Office of the Tax Administrator

117 Dick Street • P.O. Box 449 • Fayetteville, North Carolina • 28302-0449  
(910) 678-7590 • Fax (910) 678-7582

## PREPARED FOOD & BEVERAGE TAX RETURN

(TO BE FILED & PAID WITHIN 25 DAYS FROM THE CLOSE OF EACH MONTH)

**PLEASE READ CAREFULLY INSTRUCTIONS PRINTED ON BACK FOR COMPLETING THIS FORM**

For The Month Of \_\_\_\_\_, 20\_\_\_\_\_

Account Number \_\_\_\_\_

Trade Name \_\_\_\_\_

Social Security or Federal ID Number \_\_\_\_\_

Mailing Address \_\_\_\_\_

Business Phone Number \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Street Address of Property \_\_\_\_\_

Owner of Business – Name \_\_\_\_\_

Address \_\_\_\_\_

Phone No. \_\_\_\_\_

	COLUMN A SALES	COLUMN B TAX DUE
1. Gross Retail Receipts (Excluding Sales Tax)	\$ _____	
2. Less: Non-prepared Food/Beverage Receipts	\$ _____	
3. Net Retail Prepared Food/Beverage Receipts	\$ _____	
4. Prepared Food/Beverage Tax Due: (Multiply Amount on Line 3 by Tax Rate of 1%)		\$ _____
5. Excess Tax Collected		\$ _____
6. Penalty Due: Failure to File Timely (5% of tax per month – Min \$5.00)*	<b>*See Back of Form</b>	\$ _____
7. Penalty Due: Failure to Pay Timely (10% of tax – Min \$5.00)*	<b>*See Back of Form</b>	\$ _____
8. TOTAL TAX/PENALTY REMITTED (Make Check Payable to County Tax Collector)		\$ _____

**\* IF YOU HAVE HAD ANY CHANGES SINCE YOUR LAST RETURN, PLEASE COMPLETE THE FOLLOWING:**

_____ Final Return	_____ Change of Ownership	Please cancel my account as of _____ / ____ / ____
_____ Mailing Address	_____ Location Address	Indicate Reason: _____
_____ Phone Number	_____ Trade Name	
_____		If business was sold, Date Sold _____ / ____ / ____
_____		To whom was business sold? _____
_____		

**CERTIFICATION.** This is to certify that this report, including all statements and schedules attached hereto, has been examined by me, and is, to the best of my knowledge and belief, a true and complete report made in good faith covering the month named above and that same is in accordance with the records of the reporting taxpayer..

Date \_\_\_\_\_ Name-Please Print \_\_\_\_\_ Signature \_\_\_\_\_

THIS SPACE FOR TAX OFFICE USE ONLY	
DATE RECEIVED	Return PM _____
AMOUNT REMITTED	Payment PM _____
RECEIVED BY	_____

RETURN TO CUMBERLAND COUNTY WITH REMITTANCE

## INSTRUCTIONS

1. Returns must be filed and tax paid by the twenty-fifth (25<sup>th</sup>) day of the month following the month in which the tax accrues.

A return filed with the Cumberland County Tax Administration Office under this or this Ordinance is not a public record as defined by Section 132-1 of the North Carolina General Statutes and may not be disclosed except as required by law.

2. Remittance should be made by check or money order made payable to: County Tax Collector.

### DO NOT SEND CASH OR STAMPS

3. The amount of any penalty due for **failure to file** will be 5% per month of the tax for each month, or fraction thereof, that the return is filed late. The maximum failure to file return penalty is 25% of the tax due. The minimum failure to file return is \$5.00.

If the tax is not paid when due, add the **failure to pay tax when due** penalty of 10% of the tax. The minimum failure to pay penalty is \$5.00.

Any person, firm, corporation or association which willfully attempts in any manner to evade the Prepared Food and Beverage Tax or to make a return, and who willfully fails to pay such tax or make and file such return, shall, in addition to the penalties imposed, be guilty of a misdemeanor, and shall be punished by a fine not to exceed one thousand dollars (\$1,000) or imprisonment not to exceed six months, or by both.

4. Returns must be filed each month even though no tax is due.
5. This form may be reproduced or used with carbon paper.

This tax was adopted by the Cumberland County Board of Commissioners on September 28, 1993 to be levied January 1, 1994. Administrative policies, rules, regulations and procedures for the assessment and collection of this tax are available from the County Tax Administration Office by calling (910) 678-7590.

### RETURNED CHECK PENALTIES:

Pursuant to N.C. General Statute 105-357.2(b) the penalty for presenting in payment of taxes a check that is returned because of insufficient funds or nonexistence of an account of the drawer is twenty-five dollars (\$25.00) or ten percent (10%) of the amount of the check, whichever is greater, subject to a maximum of one thousand dollars (\$1,000). In addition, pursuant to N.C. General Statute 25-3-506 there shall be a twenty-five dollar (\$25.00) processing fee. Payment of a returned check must be paid by cash, certified check or money order.

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