



**CUMBERLAND**  
★ COUNTY ★  
NORTH CAROLINA

# Cumberland County Tax Administration

PO Box 449 • 117 Dick Street • Fayetteville, North Carolina • 28302-0449

(910) 678-7590 • Fax (910) 678-7581

www.co.cumberland.nc.us

## 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 \_\_\_\_\_

\_\_\_\_\_

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

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

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

Street Address of Business \_\_\_\_\_

Corporate or Owner 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: <b>FAILURE TO FILE BY DUE DATE</b> <b>**NO Minimum**</b>	*See Back of Form	\$ _____
7. Penalty: <b>FAILURE TO PAY BY DUE DATE</b> <b>**NO Minimum**</b>	*See Back of Form	\$ _____
8. TOTAL TAX/PENALTY REMITTED (Make Check Payable to Cumberland County Tax Collector)		\$ _____

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

\_\_\_\_\_ Final Return  
\_\_\_\_\_ Mailing Address  
\_\_\_\_\_ Phone Number

\_\_\_\_\_ Change of Ownership  
\_\_\_\_\_ Location Address  
\_\_\_\_\_ Trade Name

Please cancel my account as of \_\_\_\_ / \_\_\_\_ / \_\_\_\_  
Indicate Reason: \_\_\_\_\_

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	_____
RECEIVED BY	Payment PM _____
_____	_____

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: Cumberland County Tax Collector.

### DO NOT MAIL 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.~~

**\*Effective 1/1/2014 there will be NO minimum penalty of \$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.~~

**\*Effective 1/1/2014 there will be NO minimum penalty of \$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.

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). Payment of a returned check must be paid by cash, certified check or money order.

Administrative policies, rules, regulations and procedures for the assessment and collection of this tax are available from the Cumberland County Tax Administrator's Office by calling (910) 678-7590 or faxing (910) 678-7582.