



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

Application

Prepared Food & Beverage Tax and/or Room Occupancy Tax

Type of Tax	<input type="checkbox"/> Prepared Food & Beverage	<input type="checkbox"/> Room Occupancy
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Trade Name	
C/O	
Mailing Address	
City State Zip	
Phone # / Ext	
Location Address*	
City State Zip	

**If more than one location in Cumberland County, please attach a list of all locations & addresses*

Type of Business	<input type="checkbox"/> Sole Proprietor SSN _____ <input type="checkbox"/> Corporation <input type="checkbox"/> LLP <input type="checkbox"/> LLC Fed ID # _____	
Company Legal Name		
Owner Name		
Date Business Began	Month	Date Year

**If business operates on a 13 month accounting period, please attach a list of the period beginning and ending dates.
 Special due dates will have to be assigned based on the period ending dates.

**If business is a seasonal operation, please indicate below months that you will be open:
 _____ January _____ February _____ March _____ April
 _____ May _____ June _____ July _____ August
 _____ September _____ October _____ November _____ December

ALL APPLICANTS PLEASE COMPLETE THE FOLLOWING CONTACT INFORMATION

Name: Last/First/MI	
Title	
Phone #	
Fax #	
E-Mail Address	

FOR OFFICE USE ONLY	
Account #	
Status	
Territory	
Township	
Beginning Tax Period	
Consolidated	Yes / No Variant Cycle: Yes / No



CUMBERLAND
★ COUNTY ★
NORTH CAROLINA

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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: FAILURE TO FILE BY DUE DATE **NO Minimum**	*See Back of Form	\$ _____
7. Penalty: FAILURE TO PAY BY DUE DATE **NO Minimum**	*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 _____ 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	_____
RECEIVED BY	Payment PM _____

RETURN TO CUMBERLAND COUNTY WITH REMITTANCE

INSTRUCTIONS

1. Returns must be filed and tax paid by the twenty-fifth (25th) 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.