



**Montgomery County**  
**Commissioner of the Revenue**  
Helen P. Royal, Master Commissioner of the Revenue

**FOOD & BEVERAGE TAX DUE FOR THE MONTH OF** \_\_\_\_\_

BUSINESS NAME \_\_\_\_\_

LOCATION \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

P O Box/Street

Town/City

State

Zip

PHONE NUMBER \_\_\_\_\_

TYPE OF ESTABLISHMENT \_\_\_\_\_

EMAIL ADDRESS \_\_\_\_\_

CONTACT PERSON \_\_\_\_\_

**FOOD & BEVERAGE TAX COMPUTATION**

1. GROSS FOOD & BEVERAGE RECEIPTS (do not include any tax receipts) \$ \_\_\_\_\_
2. ALLOWABLE DEDUCTIONS:
  - A. Food & Beverage paid for by Federal State of Local Governments \$ \_\_\_\_\_
  - B. Food & Beverage exempted under Va. Retail Sales & Use Tax Act \$ \_\_\_\_\_
  - C. Other (please specify) \_\_\_\_\_ \$ \_\_\_\_\_
  - D. Total Deductions \$ \_\_\_\_\_
3. ITEM 1 LESS ITEM 2D (Taxable Receipts-Total Deductions) \$ \_\_\_\_\_
4. FOOD & BEVERAGE TAX (4% of item 3) \$ \_\_\_\_\_
5. UNPAID BALANCE FROM PREVIOUS MONTH \$ \_\_\_\_\_
6. **TOTAL FOOD & BEVERAGE TAX DUE** \$ \_\_\_\_\_
7. 10% PENALTY FOR LATE PAYMENT \$ \_\_\_\_\_
8. 10% INTEREST PER ANNUM \$ \_\_\_\_\_
9. TOTAL FOOD & BEVERAGE TAX, PENALTY & INTEREST DUE (sum of items 6, 7, 8) \$ \_\_\_\_\_

Report and payment due on or before the 20th day of the month following the month during which the tax was collected.

Make checks or money orders payable to the Treasurer of Montgomery County.

Mail to: Commissioner of the Revenue 755 Roanoke St. Suite 1A Christiansburg, VA 24073

IF PAID AFTER DUE DATE, A PENALTY OF 10% OF THE TAX AND INTEREST AT THE RATE OF 10% PER ANNUM WILL BE COMPUTED UPON THE TAX PENALTY FROM THE DATE SUCH WERE DUE AND PAYABLE.

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
DATE

**Taxpayers - Do not write below this line**

Post Mark Date: \_\_\_\_\_

Walk-in / Drop box Date: \_\_\_\_\_