

CITY OF COVINGTON, VIRGINIA

MONTHLY REPORT-LEVY OF TAXES ON FOOD

Report for the Month of _____, 20____

NAME _____

T/A _____

ADDRESS _____

TAX ON FOOD

- 1. Gross Receipts from Food Sales..... \$ _____
- 2. Tax Due (8.0 percent of line 1)..... \$ _____
- 3. Penalties (late filing – 5 percent of line 2) (Min. \$2.00)..... \$ _____
- 4. Interest (12 percent per annum)..... \$ _____
- 5. Total Due..... \$ _____

Date: _____ Signed: _____

**MAIL TO: CATHY M. KIMBERLIN
 COMMISSIONER OF THE REVENUE
 CITY OF COVINGTON
 P O DRAWER 58
 COVINGTON VA 24426**

MAKE ALL CHECKS PAYABLE TO THE CITY TREASURER

REPORT DUE ON OR BEFORE THE 20TH DAY OF THE FOLLOWING CALENDAR MONTH

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INSTRUCTIONS AND INFORMATION

- 1. **Law**-An ordinance of the City of Covington, Virginia adopted May 23, 1989 effective July 1, 1989. Sec. 42-140 amended June 9, 2015 effective August 1, 2015.
- 2. **Who Must Pay Tax**-Every person selling food (any and all prepared edible refreshments and nourishments, liquid or otherwise) shall collect the tax from the person paying for such food and report the same. See 42-141.
- 3. **Rate of Taxation**-Purchaser of meal shall pay 8.0% of amount paid for meal. Sec. 42-140.
- 4. **Time and Manner of Payment**-Remittance covering taxes for any calendar month, or due for any calendar month, should be made to the City Commissioner of the Revenue, Cathy M. Kimberlin - P. O. Drawer 58 - Covington, VA 24426 on or before the 20th of the month following the month the taxes are collected. Sec. 42-144(b).
- 5. **Penalties**-If payment is delinquent the Commissioner of the Revenue shall add to the tax a penalty of 5% of the tax, interest will be applied at 12% per annum. Sec. 42-144(g).
- 6. **Records**-Every person liable for the collection and payment of taxes shall keep and preserve for a period of five years suitable records as may be necessary to determine such tax. Sec. 42-144(d).