MONTH / YEAR

KEEP THIS STUB FOR YOUR RECORD

1. Meals Subject to Tax

2. Meals Tax at 4%

3. Penalties

4. Amount Due

COMMISSIONER OF THE REVENUE
COUNTY OF HENRY
P O BOX 1077
COLLINSVILLE, VA 24078-1077
Phone: (276) 634-4690

MEALS TAX

Account Number MONTH / YEAR DUE

BUSINESS ADDRESS

MAILING ADDRESS

SIGNATURE _____ DATE _____

Please make check payable to Treasurer of Henry County

1. Meals Subject to Tax	
2. Meals Tax at 4.0% (Line 1 x 4%)	
3. Penalties	
4. Amount Due	

INFORMATION AND INSTRUCTIONS

1. **WHO MUST COLLECT TAX** - Any person selling food (any and all prepared edible refreshments and nourishments, liquid or otherwise, including alcoholic beverages, which are consumable as sold) shall collect the tax from the person paying for such food.

2. **RATE OF TAXATION** - A person shall collect a tax of 4.0% on the charge made for any meal or prepared food.

3. **TIME AND MANNER OF PAYMENT** - Remittance of taxes collected for any calendar month shall be made to:
   COMMISSIONER OF THE REVENUE, P O BOX 1077, COLLINSVILLE, VA 24078-1077
   on or before the 20th of the month following the month taxes are collected.

4. **PENALTIES** - Penalty in the amount of ten percent (10%) if the failure is not more than thirty (30) days, with an additional ten percent (10%) of the total amount of tax owed for each additional thirty (30) days or fraction thereof during which the failure continues, not to exceed twenty-five percent (25%) in the aggregate, with a minimum penalty of two dollars and fifty cents ($2.50).

5. **RECORDS** - Every person liable for the collection and payment of taxes shall keep and preserve for a period of five (5) years suitable records as may be necessary to determine such tax.