

Due Date:  
For the month of

**City – County Tax Collector  
Mecklenburg County**

Account #:

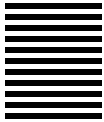
P.O. Box 32728 Charlotte, NC 28232

Ph#: (704) 336-6315

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**TAX RETURN  
PREPARED FOOD & BEVERAGE TAX**

**Must be filed on or before the twentieth (20<sup>th</sup>) day of each month following the month in which the tax accrues.  
Please carefully read the instructions printed on the back before completing this return.**



Account Number \_\_\_\_\_

Social Security or Federal ID Number (optional) \_\_\_\_\_

Street Address of Property: \_\_\_\_\_

Business Contact: \_\_\_\_\_

Contact Telephone Number: \_\_\_\_\_

Computation of Prepared Food & Beverage Tax	Column A	Column B
	Sales	Tax Due
1. Gross retail receipts (excluding sales tax)	\$	
2. Less: non-prepared food/beverage receipts	\$	
3. Net retail prepared food/beverage receipts (subtract line 2 from line 1)	\$	
4. Prepared Food/Beverage Tax due (multiply line 3 by 1%)		\$
5. Penalty due - filed after due date (multiply line 4 by 5% per month; 25% maximum)		\$
6. Penalty due - paid after due date (multiply line 4 by 10%)		\$
7. Interest (multiply line 4 by 0.75% per month)		\$
8. Past due balance (see below)		\$
9. Excess tax collected		\$
10. Total due (add lines 4 through 9) (make check payable to: City-County Tax Collector)		\$

<i>Please complete the following regarding any changes to this account.</i>		
<input type="checkbox"/> Location address	<input type="checkbox"/> Change of ownership	Please explain and attach documentation (i.e., Bill of Sale):
<input type="checkbox"/> Mailing address	<input type="checkbox"/> Trade name	
<input type="checkbox"/> Telephone number	<input type="checkbox"/> Date sold ____/____/____	
<input type="checkbox"/> Other		

Certification: I hereby certify that I have examined this return. To the best of my knowledge and belief, this is a true and complete return submitted in good faith covering the month specified. This return is in accordance with the records of the reporting taxpayer.

Date: \_\_\_\_\_ Name: (please print) \_\_\_\_\_ Signature: \_\_\_\_\_

TAXPAYER ALERTS APPEAR BELOW		
PAID DATE		POSTED DATE
FILED DATE		RECEIVED BY
AMOUNT RECEIVED		

# Mecklenburg County Prepared Food & Beverage Tax Instructions

## Filing Information

- A return must be filed and the tax paid by the twentieth (20<sup>th</sup>) day of the month following the month in which the tax accrues. The return may be filed by personal delivery or U.S. mail. If mailed, the return will be deemed filed as of the date shown on the postmark affixed by the U.S. Postal Service. Please note that the date on a metered stamp is not deemed to be a filing date.
- A return must be filed each month even if no tax is due.
- Remittance should be made by check or money order and payable to the City-County Tax Collector.
- Do not send cash.

## Penalties, Interest, and Remedies

- Line 5 - if the return is filed after the due date, add a penalty of five percent (5%) of the amount of the tax, with an additional five percent (5%) for each additional month, not exceeding twenty-five (25%) in total, or \$5.00, whichever is greater.
- Line 6 - if you fail to pay the tax when due, add a penalty of ten percent (10%) of the amount of the tax and in no event should it be less than \$5.00.
- Line 7 - at the time the tax is due until it is paid, interest will accrue at the rate of 0.75% per month, or a fraction thereof, on the principal amount of the tax.
- When the bank returns a check because of insufficient funds or the nonexistence of an account, a penalty will be assessed equal to ten percent (10%) of the check, subject to a minimum of one dollar (\$1.00) and a maximum of one thousand dollars (\$1,000).
- If there is a deficiency or delinquency in payment of any tax because of fraud with intent to evade the tax, the County shall assess a penalty equal to fifty percent (50%) of the total deficiency.
- Any person who willfully attempts, or any person who aids or abets any person to attempt in any manner to evade or defeat a tax or its payment, shall, in addition to other penalties provided by law, be guilty of a Class H felony.
- Any person required to collect, withhold, account for, and pay over any tax who willfully fails to collect or truthfully account for and pay over the tax shall, in addition to other penalties provided by law, be guilty of a Class 1 misdemeanor. Notwithstanding any other provision of law, no prosecution for a violation brought under this subdivision shall be barred before the expiration of six (6) years after the date of the violation.
- Any person required to pay any tax, to make a return, to keep any records, or to supply any information, who willfully fails to pay the tax, make the return, keep the records, or supply the information, at the time or times required by law, or rules issued pursuant thereto, shall, in addition to other penalties provided by law, be guilty of a Class 1 misdemeanor. Notwithstanding any other provision of law, no prosecution for a violation brought under this subdivision shall be barred before the expiration of six (6) years after the date of the violation.
- Information on penalty waivers can be found in the applicable ordinance.

## Policies and Procedures

- Mecklenburg County Board of Commissioners adopted this ordinance with an effective date of January 1, 1992. The ordinance levying the tax provides as follows:  

“Mecklenburg County hereby levies a prepared food and beverage tax of one percent (1%) of the sales price of meals and prepared food and beverages sold at retail for consumption on or off the premises by any retailer within Mecklenburg County that is subject to sales tax imposed by the State of North Carolina under Section 105-164.4 (a) (1) of the North Carolina General Statutes. This prepared food and beverage tax is in addition to any North Carolina or local sales tax.”
- A return filed with the Mecklenburg County Office of the Tax Collector, under this Ordinance, is not a public record as defined in Chapter 132-1.1(b) of the North Carolina General Statutes, and may not be disclosed except as required by law.
- Disclosure of your social security number is voluntary. Social security numbers are needed to establish the identification of individuals. The authority to require this number for the administration of a tax is given by the United States Code Title 42, Section 405(c) (2) (C) (i) and N.C.G.S. 105-309.
- Administrative policies, rules, regulations, and procedures for the assessment and collection of this tax are available at the Business Tax Collections office.