

MIDDLESEX COUNTY MEALS TAX WORKSHEET AND REMITTANCE FORM



Please remit payment by the 20th of the following month to avoid enforcement action. A return must be filed even if no tax is due.

Did you:

- Sign the return and verify accuracy of details
- Enclose a check made payable to "County of Middlesex"

***WHO MUST COLLECT AND REMIT MEALS TAX** – Any person selling meals, (alcoholic beverages included), edible refreshments and nourishments, liquid or otherwise, shall collect the tax from the person paying for such meal.

***RATE OF MEALS TAX** – 4% of cost of meal, including alcoholic beverage and non-optional gratuities.

***COMMISSION RATE** – 5% of the Tax Collected. Business retains this amount and deducts it from the tax due. The Commission cannot be retained if the tax payment is submitted after the date due.

Retain this portion for your records:

YEAR	MEALS TAX ACCOUNT NUMBER	BUSINESS /TRADE NAME

CIRCLE MONTH OF COLLECTIONS		TAXABLE RECEIPTS	RATE	TAX	
July	Aug.	(A)	4% (.04)	(B)	(A) Taxable Receipts - Gross Receipts less Exemptions
Sept.	Oct.				(B) Tax – The amount of tax due (TAXABLE RECEIPTS x RATE)
Nov.	Dec.	Commission (.05)		(C) -	(C) Commission – The amount retained for collecting the Tax for the County (TAX x COMMISSION RATE of .05). This cannot be deducted if the tax payment is submitted after the due date.
Jan.	Feb.	Penalty		(D) +	(D) Penalty – If remitted after the 20 th of the month following the collection period, a 10% or \$10 penalty (whichever is greater) shall be applied. (TAX x .10) or \$10 (whichever is greater)
March	April	Interest		(E) +	(E) Interest – If remitted on or after the first day of the month after the month the tax is due, and for every additional month, interest in the amount of 0.83% per month shall be applied. (TAX + PENALTY) x 0.0083 x month(s).
May	June	TOTAL TO REMIT		(F)	(F) Total to Remit – The grand total due to be remitted as payment. (TAX – COMMISSION + PENALTY + INTEREST). If submitted after the due date, this total will be (TAX + PENALTY + INTEREST). No commission can be withheld.

(cut here)



Detach and mail with your payment by the 20th of the following month to avoid penalties, interest and enforcement action. Thank you.

YEAR	ACCOUNT NUMBER	BUSINESS LOCATION

Business Name & Address:

CIRCLE MONTH OF COLLECTIONS		TAXABLE RECEIPTS	RATE 4%	TAX
July	Aug.	\$	x (.04)	\$
Sept.	Oct.			
Nov.	Dec.	Commission = Tax x (.05)		-
Jan.	Feb.	Penalty		+
March	April	Interest		+
May	June	TOTAL TO REMIT		\$

Make check payable to: County of Middlesex

Submit with this portion to:
 Middlesex Commissioner of the Revenue
 P. O. Box 148
 Saluda, VA 23149

X _____ () _____
 AUTHORIZED SIGNATURE DATE PHONE
 (The signature of the collector and remitter of tax)