



Commissioner of the Revenue  
PO Box 1077  
Collinsville, VA 24078-1077  
(276) 634-4690

## APPLICATION FOR REGISTRATION TAX ON PREPARED FOOD AND BEVERAGES

APPLICANT \_\_\_\_\_ FIN/SSN \_\_\_\_\_

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

BUSINESS LOCATION \_\_\_\_\_  
\_\_\_\_\_

LOCATION OF RECORDS (IF DIFFERENT FROM ABOVE)  
\_\_\_\_\_

MAILING ADDRESS (IF DIFFERENT FROM ABOVE)  
\_\_\_\_\_

TYPE OF OWNERSHIP (PLEASE CHECK ONE)

INDIVIDUAL

PARTNERSHIP

CORPORATION

NAME AND TITLE OF OFFICIAL SIGNING (IF CORPORATION)  
\_\_\_\_\_

DATE STARTED OR DATE TO START AT THIS LOCATION \_\_\_\_\_

NAME OF BUSINESS SUCCEEDING (IF APPICABLE)  
\_\_\_\_\_

I (WE) SELL PREPARED FOOD AND BEVERAGES AS DEFINED IN THE CODE OF THE COUNTY OF HENRY, ARTICLE XVI, TAX ON FOOD AND BEVERAGES.

YES

NO

SIGNATURE OF APPLICANT \_\_\_\_\_

DATE \_\_\_\_\_

TITLE \_\_\_\_\_

## INSTRUCTIONS

1. Please print or type all information and return to the commissioner within ten (10) days after receiving this form.

2. Complete this form for the County of Henry's Prepared Food and Beverages Tax (6%).

3. A separate registration form must be completed for each business location.

4. Requirements on filing remittances:

Remittances are due on or before the 20<sup>th</sup> day of each month following the month in which the tax was collected. Postmarks will be accepted. If the due date falls on a weekend or on a holiday, the next business day becomes the due date.

**It is important to remember that this tax is a "trust" fund tax. That means that the tax collected from your customers is temporarily held in trust before being remitted to the County of Henry. It should not be used for any other financial obligation.**

5. Requirements on going out of business:

When a business shall cease to operate or otherwise be disposed of, any tax payable under the Code shall become immediately due and payable. Any reports shall become immediately due also.

6. Penalties:

Failure to file, collect or remit the Prepared Food and Beverages Tax listed on this application within the time provided may result in civil and criminal penalties.

7. Recordkeeping requirements:

Records supporting the tax listed on this form shall be kept and maintained for a period of three (3) years. The Commissioner of the Revenue or his deputies shall have the right to inspect and examine such records at reasonable times.

8. The word "Applicant" used on this form means any individual, corporation, company, association, firm, partnership or any group of individuals acting as a unit responsible for the collection or remittance of this tax.

If you have any questions regarding the collection or the remittance of this tax, please contact:

Office of the Commissioner of the Revenue  
3300 Kings Mountain Road  
Martinsville, VA 24112  
P.O. Box 1077  
Collinsville, VA 24078  
(540) 634-4691