



2024 MONTHLY FOOD AND BEVERAGE TAX RETURN

PRINCE WILLIAM COUNTY FINANCE DEPARTMENT TAX ADMINISTRATION

PO BOX 2467, WOODBRIDGE, VA 22195-2467

Telephone: 703-792-6710 Fax: 703-792-4673

E-Mail: TaxpayerServices@pwcgov.org

FILE RETURN & REMIT PAYMENT ON OR BEFORE THE 20TH OF EACH MONTH FOR THE PRECEDING MONTH COLLECTIONS

Filing Period (circle one):

January February March April May June July August September October November December

Account Number: _____

Trade Name: _____

Location: _____

- 1. Gross Receipts: \$ _____
- 2. Deductible Gross Receipts: (Documentation is required to support any deduction) \$ _____
- 3. Taxable Gross Receipts (Line 1 - Line 2): \$ _____
- 4. Tax Due (4% of gross receipts, Line 3): \$ _____
- 5. Discount (If filed on time, 3% of Tax Due, Line 4): \$ _____
- 6. Net Tax Due (Line 4 - Line 5): \$ _____
- 7. Late Filing Penalty (10% of Line 6): \$ _____
- 8. Late Payment Penalty (Line 6 multiplied by 10%): \$ _____
- 9. Subtotal add lines 6, 7, & 8: \$ _____
- 10. Interest 10% (days delinquent/365) x Subtotal: \$ _____
- 11. Total Due (Add Lines 9 & 10): \$ _____

Instructions to file and pay:

Go to <https://tax.pwcgov.org/>

Sign into your portal account. If you do not have an account you will need to register for one.

Payment is due in full on or before the 20th of each month. Please include a late filing penalty of 10%, a late payment penalty of 10%, and interest of 10% per annum if paying after deadline.

Make all checks payable to PRINCE WILLIAM COUNTY. Complete, Sign, Date, and Return this Form along with your payment to: Tax Administration, PO Box 2467, Woodbridge, VA 22195-2467

I declare that the statements and figures herein given, including any accompanying schedules and statements, are true, full and correct to the best of my knowledge and belief. Under §58.1-11 of the Code of Virginia, any person who willfully subscribes an application which he does not believe to be true and correct shall be guilty of a Class 1 misdemeanor.

SIGNATURE _____ DATE _____

APPLICANT'S CONTACT INFORMATION

NAME _____

PHONE _____

EMAIL _____

Food and Beverage How to Determine Late Charges and Interest

If filing and full payment are not received by the due date include a late filing penalty of 10%, a late payment penalty of 10% and daily interest of 10% per annum (added daily). Interest starts accruing on the day following the due date. Below is an example of how to calculate the late payment penalty and interest:

Example		
Food and Beverage Tax		\$800.00
Calculate 10% Late Filing Penalty	$\$800.00 \times 0.1 = \80.00	\$80.00
Calculate 10% Late Payment Penalty	$\$800.00 \times 0.1 = \80.00	\$80.00
Tax plus Penalty		\$960.00
Daily Interest (10% per annum)		
Calculate Interest for Number of Days Late	$10\% \times (d/365) \times \text{amount owed}$	
(example 12 days late)	$10\% (12/365) \times \$960 = \3.16	
Add Interest Amount Tax + Penalty		\$3.16
Total Due Including Tax + Penalty + Interest		\$963.16

Notes:

Calculate Simple Daily Interest $10\% \times (\text{days late}/365) \times \text{tax plus penalty}$.