



**DARE COUNTY
PREPARED FOOD AND
BEVERAGE TAX REPORT
PO BOX 1000
MANTEO, NC 27954**

State Tax ID# _____

Report for the Month of _____

Name of Business _____

Doing Business As _____

Operator of Business* _____

Provide responsible individual's name (print)

Mailing Address _____

Address Line 2 _____

Property Location _____

If no income during reporting period, check here _____

If business is closed for the season provide the following:

Date Closed: _____

Reopen Date: _____

**** A report must be filed for the month stated here, & each month thereafter until the next close date, even if there is no income to report. If business is closed PERMANENTLY, enter date business ceased to operate:**

Date permanently closed: _____

Signed: _____ Date: _____

Print Name: _____

Phone #: _____

GROSS RECEIPTS:

- Avon _____
- Buxton _____
- Colington _____
- Duck _____
- Frisco _____
- Hatteras _____
- Kill Devil Hills _____
- Kitty Hawk _____
- Manteo—Town _____
- Nags Head _____
- Roanoke Island/Mainland Unincorp. _____
- Rodanthe _____
- Salvo _____
- Southern Shores _____
- Waves _____

<i>OFFICE USE</i>	
PM	_____
DD	_____
CK#	_____
(+)	_____
(-)	_____

Total Gross Receipts: _____
 Multiply Total Gross Receipts by 1% and enter below
TOTAL TAX: _____
 Add Penalty if applicable*
 (See back of form) _____
 Total Remitted _____



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INSTRUCTIONS

MEALS TAX – One percent (1%) of the sales price of prepared food & beverages sold within the county for consumption on/off the premises by a retailer subject to sales tax under this G.S. 105-164.4 (a) (1). This tax is in addition to State and local sales tax.

EXCEPTIONS – This tax does not apply to the following: 1) Prepared food/beverages served to residents in boarding houses & sold together on a periodic basis w/rental of a sleeping or lodging. 2) Retail sales exempt from taxation under G.S. 105-164.13. 3) Retail sales by means of vending machines. 4) Prepared food/beverages served by a business subject to occupancy tax levied pursuant to this act if the charge for meals/prepared food/beverages is included in an a single non-itemized sales price together w/ the charge for rooms/lodging/accommodation furnished by the business. 5) Prepared food/beverages furnished without charge by employers to employees. 6) Retail sales by grocers or grocery section of supermarkets or other diversified retail businesses other than sales of prepared food and beverage in the delicatessen or similar departments of the grocer or grocery section.

ADMINISTRATION – The county shall administer a tax levied under this act. A tax levied under this act is due and payable to the county tax collector in monthly installments on or before the fifteenth (15) day of the month following the month in which the tax accrues. Every person, firm corporation, or association liable for the tax shall, on or before the fifteenth (15) of each month, prepare and render a return on a form prescribed by the county. The return shall state the total gross receipts derived in the preceding month from rentals and sales upon which the tax is levied. A return filed with the Dare County Tax Collector under this act is not a public record as defined by G.S. 132-1 and may not be disclosed except as required by law.

PENALTIES – Any person, firm, corporation or association who fails to file a return on the date it is due as required by this act shall pay a penalty equal to five percent (5%) of the amount of the tax due if the failure is for not more than one (1) month, with an additional five percent (5%) for each additional month or fraction thereof not to exceed twenty-five percent (25%) in the aggregate, or five dollars (\$5.00), whichever is the greater effective January 1, 2014. Any person, firm corporation or association who fails to pay the tax on the date it is due shall pay a penalty equal to ten percent (10%) of the amount of the tax due. Failure to both file a return AND pay the tax as required by this act shall result in imposition of BOTH penalties. Failure which is determined to be negligent, willful, or fraudulent will result in increased penalties and potential punishment as a Class 1 misdemeanor. G.S. 105-236.

NOTE

IT IS STRONGLY RECOMMENDED THAT A “CERTIFICATE OF MAILING” BE OBTAINED FROM YOUR LOCAL POST-MASTER. WITHOUT THIS RECEIPT, THERE IS NO DEFENSE AGAINST THE FAILURE TO FILE THE RETURN BY THE (15TH) FIFTEENTH OF EACH MONTH.

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