

## MEALS TAX REGISTRATION

Name of seller \_\_\_\_\_

Trade Name \_\_\_\_\_

Location \_\_\_\_\_

Mailing Address \_\_\_\_\_

Phone Number \_\_\_\_\_

FIN # OR SSN \_\_\_\_\_

I, the above-named prospective seller of meals, licensed to do business in the City of Covington, Virginia, on this date \_\_\_\_\_, register for collection of meals tax. This tax is to be reported each calendar month showing amount of charges collected for meals and amount of tax on the appropriate forms provided by the City. This information shall be submitted to the **Commissioner of Revenue, P.O. Drawer 58, Covington, VA 24426**, on or before the **20<sup>th</sup>** day of the calendar month following the month being reported. Each report shall be accompanied by a remittance of the amount of tax due, made payable to the **City Treasurer**.

If any person whose duty it is to do so, shall fail or refuse to make the report or remit the tax required within the times and in the amount required, there shall be added to the tax by the Commissioner of Revenue a **penalty** in the amount of 5% of the tax, or a minimum of \$2.00, if such failure is for not more than 30 days duration, and thereafter, interest shall be payable on such overdue tax in the amount of 12% per annum.

My signature below confirms that I understand that the City of Covington meals tax is a **trust tax** to be held for the city until payment is made. I cannot use this money of any other purpose and if I do it constitutes a misappropriation of funds and under Virginia State Code 58.1-3833B it shall constitute embezzlement and will be prosecuted as a larceny.

Signed \_\_\_\_\_ Date \_\_\_\_\_

Title \_\_\_\_\_