

Wake County Tax Administration

Gross Receipts Tax Division
P. O. Box 2719, Raleigh NC 27602-2719
(919) 856-5999

Prepared Food and Beverage Tax Return**Report for Calendar Month/Year:****Due Date:** 20th day of the month following the above report month

Late reports and payments are subject to penalties.

Account #:**Owner Name:****Federal ID #:**

(Optional)

Trade Name:**Business Location:**

	SALES	TAX DUE
1. Gross retail receipts (excluding sales tax)	<input type="text"/>	
2. Less: Non-prepared food/beverage receipts	<input type="text"/>	
3. Less: Sales to be reported and paid by a marketplace facilitator (3 rd party)	<input type="text"/>	
4. Net retail prepared food/beverage receipts (Subtract Lines 2 and 3 from Line 1)	<input type="text"/>	
5. Prepared Food & Beverage Tax due (Multiply Line 4 by 0.01)		<input type="text"/>
6. Failure to file penalty: Filed after due date (Multiply Line 5 by 0.05 per month late; 25% maximum)		<input type="text"/>
7. Failure to pay penalty: Paid after due date (Multiply Line 5 by 0.05)		<input type="text"/>
8. Interest due: Paid after the due date (Multiply Line 5 by 0.004167 per month late)		<input type="text"/>
9. Excess tax collected		<input type="text"/>
10. Total due (Sum of Lines 5 through 9)		<input type="text"/>
11. Enter any account balance due or credit amount, if applicable.		<input type="text"/>
12. Amount to pay (Sum of Lines 10 and 11)		<input type="text"/>

CERTIFICATION: This is to certify that this report is to the best of my knowledge and belief a true and complete report for the month indicated.

Date: _____ Signature: _____ Telephone #: _____

Printed Name: _____ Title: _____

Email Address: _____

Filing Information

- A return must be filed and the tax paid by the twentieth (20th) day of the month following the month in which the tax accrues. The return may be filed:
 - Online at wake.gov/tax/fileonline. Your account PIN is required when filing online. If you do not have your PIN, it may be obtained by calling 919-856-5999.
 - By mail to **Wake County Tax Administration, Gross Receipts Tax Division, P.O. Box 2719, Raleigh NC 27602-2719**. If mailed, the return will be deemed filed as of the date shown on the postmark affixed by the U.S. Postal Service or overnight courier. Metered mail is considered received as of the date the remittance is received in this office.
 - In person at **Wake County Tax Administration, 301 S. McDowell St., Suite 3800, Raleigh NC 27601**.
- Make check or money order payable to: **Wake County Tax Administration**. DO NOT MAIL CASH.
- A return must be filed each month even if no tax is due. File a return indicating "No Tax Due" on the coupon or file a "Zero Due Return" using the online system.
- As provided in North Carolina General Statute §153A-148.1, a return filed with Wake County Tax Administration shall not be considered a public record and information contained in a return may not be disclosed except as required by law.

For additional information on Gross Receipts Tax and its regulations, visit wake.gov/grossreceipts.

Return Payment Penalties

Per North Carolina General Statute 105-236, the penalty for presenting a check or electronic funds transfer that is returned is \$25.00 or 10% of the amount of the check or electronic invoice, whichever is greater, subject to a maximum of \$1,000.00. This penalty will be added to and collected in the same manner as the taxes for which the check or electronic payment was given.

How to Prepare the Return

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|-----------------|--|
| Line 1: | Gross retail receipts - Enter the total amount of receipts for the month excluding all sales tax. This figure should include all prepared food/beverage receipts and non-prepared food/beverage receipts. |
| Line 2: | Less: Non-prepared food/beverage receipts - Enter the amount of non-prepared food/beverage receipts included in the amount shown on Line 1. |
| Line 3: | Less: Sales to be reported and paid by a marketplace facilitator (3rd party) - Enter the amount of 3 rd party sales included in the amount shown on Line 1 to be reported and paid by a marketplace facilitator. A marketplace facilitator as defined in North Carolina General Statute 105-164.3 (133), is the retailer of each marketplace facilitated sale it makes on behalf of a seller. For example, if a third party accepts orders for your business and delivers those orders to the customer, that third party business is a marketplace facilitator. |
| Line 4: | Net retail prepared food/beverage receipts - Subtract the amounts shown on Lines 2 and 3 from the amount shown on Line 1. |
| Line 5: | Prepared Food and Beverage Tax due - Multiply the amount shown on Line 4 by 0.01 (1%) to compute the tax due. |
| Line 6: | Failure to file penalty: Filed after due date - If the return is filed after the due date, add a penalty of 5% of the amount shown on Line 5, with an additional 5% for each additional month late, not exceeding 25% in total. |
| Line 7: | Failure to pay penalty: Paid after due date - If the tax is not paid when due, add a penalty of 5% of the amount shown on Line 5. |
| Line 8: | Interest due: Paid after the due date - If the tax is not paid by the due date, interest must be added at a monthly rate of 0.4167% (equivalent to 5% annually). To calculate the interest, multiply the amount shown on Line 5 by 0.004167 for each month the payment is late. |
| Line 9: | Excess tax collected - If excess tax is collected, enter here. If the total entered on this line is a combination of amounts, note "See Attached" and supply a worksheet detailing all items that make up the total shown on Line 9. |
| Line 10: | Total due - Sum of the amounts shown on Lines 5 through 9. |
| Line 11: | Account balance due or credit amount - If you received a notice from our office indicating you have a balance or credit on your account, enter that amount on this line. |
| Line 12: | Amount to pay - The amount shown on Line 10 plus any balance due, or less any credit due, shown on Line 11. Remit payment for this amount. |