



## ADMISSIONS, LODGING, AND MEALS TAXES

City Code requires that you hold these taxes in escrow.  
Please remit payment by the 20<sup>th</sup> of the following month to avoid enforcement action. Thank you.

**Did you:**

- Sign the return and verify accuracy of details?
- Enclose a check with an account number and made payable to 'City of Richmond'?
- Coupons submitted without an account number may be penalized if the omission results in a processing delay.

### IMPORTANT INFORMATION

PLEASE FILE A RETURN EVEN IF NO TAX IS DUE. MAKE ALL CHECKS PAYABLE TO THE 'CITY OF RICHMOND'. COMPLETE THE CORRECT MONTHLY REPORT AND RETURN IT WITH YOUR PAYMENT NOT LATER THAN THE 20<sup>th</sup> OF THE MONTH FOLLOWING THE MONTH OF COLLECTIONS. IF THE 20<sup>th</sup> FALLS ON A WEEKEND, THE RETURN IS DUE ON THE NEXT BUSINESS DAY.

- ADMISSIONS TAX:**
1. WHO MUST COLLECT AND REMIT TAX – Any person receiving payment for taxable admissions must collect the tax from person paying admission.
  2. RATE OF ADMISSIONS TAX – 7% of amount of total admissions.

- LODGING TAX:**
1. WHO MUST COLLECT AND REMIT TAX – Any person receiving taxable transient lodging charges for any hotel, motel, or other lodging place containing ten (10) or more bedrooms within the city.
  2. RATE OF LODGING TAX – 8% of amount of transient room rent.

- MEALS TAX:**
1. WHO MUST COLLECT AND REMIT MEALS TAX – Any person selling meals, (alcoholic beverages included), edible refreshments and nourishments, liquid or otherwise, shall collect the tax from the person paying for such meal.
  2. RATE OF MEALS TAX – 6% of cost of meal, including alcoholic beverage and non-optional gratuities.

"Food purchased for human consumption," means food for home consumption by humans, as defined under the Food Stamp Act of 1977, 7 U.S.C. § 2012. The definition includes most staple grocery food items and cold prepared foods packaged for home consumption. The tax is to be imposed on the purchaser of food and beverages served, sold, or delivered from a food establishment, whether prepared in such food establishment or not and whether consumed on the premises or not or furnished by a caterer.

Many food items prepared by a restaurant, cafeteria, fast food chain, delicatessen, and in many convenience stores would be subject to the food and beverage tax. Food sales by other vendors are presumed to be taxable including the following: caterers, concession vendors, theme parks, sports arenas, stadiums, fair and carnival vendors, gift shops, hamburger and hot dog stands, honor snack vendors, ice cream stand and trucks, mobile food vendors, movie theaters and newsstands.

### CHANGE OF ADDRESS

**CHECK ADDRESS TO BE CHANGED**

**NEW ADDRESS**

NAME \_\_\_\_\_  
 ADDRESS \_\_\_\_\_  
 CITY \_\_\_\_\_  
 STATE \_\_\_\_ ZIP \_\_\_\_\_  
 ACCOUNT NUMBER \_\_\_\_\_

- BILLING     MAILING     LOCATION

**DISCONTINUED BUSINESS**

DATE BUSINESS CEASED OPERATION IN CITY

MONTH \_\_\_\_ DAY \_\_\_\_ YEAR \_\_\_\_  
 NAME \_\_\_\_\_  
 ADDRESS \_\_\_\_\_  
 CITY \_\_\_\_\_  
 STATE \_\_\_\_ ZIP \_\_\_\_\_

**SHOULD YOU MOVE, PLEASE NOTIFY US AT ONCE.**

**DETACH & MAIL TO:**  
 CITY OF RICHMOND  
 DIVISION OF ASSESSMENTS  
 900 E BROAD ST, ROOM 103  
 RICHMOND, VIRGINIA 23219

**REMIT PAYMENT TO: CITY OF RICHMOND ALM TAXES, PO BOX 26505, RICHMOND, VA 23261-6505**  
**FAILURE TO REMIT THESE TAXES MAY RESULT IN FELONY PROSECUTION FOR EMBEZZLEMENT**

<b>YEAR</b>	<b>ACCOUNT NUMBER</b>
17	-

**CITY OF RICHMOND**  
 ADMISSIONS, LODGING, MEALS TAX  
 CITY HALL, ROOM 102  
 P.O. BOX 26505, RICHMOND, VA 23261-6505  
 PHONE: (804) 646-7000



VERIFY ALL APPLICABLE BOXES "X"

COMPLETE INFORMATION REQUESTED BELOW — SEE ABOVE FOR INSTRUCTIONS				
BUSINESS LOCATION IF OTHER THAN BELOW →				
	MONTH	TAXABLE RECEIPTS	RATE	TAX
<input type="checkbox"/> ADMISSIONS TAX			x 7 %	
<input type="checkbox"/> LODGING TAX			x 8 %	
<input type="checkbox"/> MEALS & ALCOHOLIC BEVERAGES TAX			x 6 %	
			TOTAL	
			PENALTY	*
			INTEREST	
			<b>TOTAL →</b>	

\* PENALTY OF 10% FOR ALL LATE PAYMENTS AFTER THE 20<sup>TH</sup> OF THE FOLLOWING MONTH.

INTEREST OF 10% ANNUALLY FOR EACH DAY PAYMENT IS LATE AFTER THE 20<sup>TH</sup> OF THE FOLLOWING MONTH.

**X** \_\_\_\_\_ **( )** \_\_\_\_\_  
 AUTHORIZED SIGNATURE                      DATE                      PHONE  
 AUTHORIZED SIGNATURE MEANS THE SIGNATURE OF THE COLLECTOR AND REMITTER OF TAX.

# ADMISSIONS, LODGING, AND MEALS TAXES – WORKSHEET

## HOW TO PROPERLY FILL OUT YOUR ALM COUPON

**REMIT PAYMENT TO: CITY OF RICHMOND ALM TAXES, PO BOX 26505, RICHMOND, VA 23261-6505  
FAILURE TO REMIT THESE TAXES MAY RESULT IN FELONY PROSECUTION FOR EMBEZZLEMENT**

<b>YEAR</b>	<b>ACCOUNT NUMBER</b>
17	-

**CITY OF RICHMOND**  
ADMISSIONS, LODGING, MEALS TAX  
CITY HALL, ROOM 102  
P.O. BOX 26505, RICHMOND, VA 23261-6505  
PHONE: (804) 646-7000



**COMPLETE INFORMATION REQUESTED BELOW – SEE ABOVE FOR INSTRUCTIONS**

<b>BUSINESS LOCATION IF OTHER THAN BELOW →</b>	<b>1</b>			
<input type="checkbox"/> <b>2</b> ADMISSIONS TAX	<b>MONTH</b>	<b>TAXABLE RECEIPTS</b>	<b>RATE</b>	<b>TAX</b>
	<b>4</b>	<b>5</b>	x 7 %	<b>6</b>
<input type="checkbox"/> LODGING TAX	<b>MONTH</b>	<b>TAXABLE RECEIPTS</b>	<b>RATE</b>	<b>TAX</b>
			x 8 %	
<input type="checkbox"/> MEALS & ALCOHOLIC BEVERAGES TAX	<b>MONTH</b>	<b>TAXABLE RECEIPTS</b>	<b>RATE</b>	<b>TAX</b>
			x 6 %	
			<b>TOTAL</b>	<b>7</b>
			<b>PENALTY</b>	<b>8</b> *
			<b>INTEREST</b>	<b>9</b>
			<b>TOTAL →</b>	<b>10</b>

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**INTEREST OF 10% ANNUALLY FOR EACH DAY PAYMENT IS LATE AFTER THE 20<sup>TH</sup> OF THE FOLLOWING MONTH.**

**X** \_\_\_\_\_ **( )** \_\_\_\_\_  
 AUTHORIZED SIGNATURE                      DATE                      PHONE  
AUTHORIZED SIGNATURE MEANS THE SIGNATURE OF THE COLLECTOR AND REMITTER OF TAX.

VERIFY ALL APPLICABLE BOXES "X"

- 1** LOCATION – The physical address where the business is located.
- 2** TAX TYPE – The types of taxes the business remits are denoted by the 'X' in the box in the bottom left corner.
- 3** BILLING ADDRESS – This field should contain the address of the entity responsible for the bill. It may differ from the actual mailing address.
- 4** MONTH – The month of the collections period. If the month listed is April, it is due by May 20 to avoid penalty and interest charges.
- 5** TAXABLE RECEIPTS – The amount of receipts for that tax type which are taxable (gross receipts less deductions).
- 6** TAX – The amount of tax due for that type (TAXABLE RECEIPTS x RATE = TAX).
- 7** TAX TOTAL – The total tax due from all types (ADMISSIONS TAX + LODGING TAX + MEALS TAX = TOTAL TAX).
- 8** PENALTY – If remitted after the 20<sup>th</sup> of the month following the collection period on the coupon, a 10% penalty shall be applied and remitted (TOTAL TAX x 0.10 = PENALTY).
- 9** INTEREST – If remitted after the 20<sup>th</sup> of the month following the collection period on the coupon, simple interest at a rate of 10% annually shall be applied and remitted for each day the payment is late ((TOTAL TAX + PENALTY) x DAYS LATE x 0.0002740 = INTEREST).
- 10** TOTAL – The grand total due to be remitted with the coupon (TAX TOTAL + PENALTY + INTEREST = TOTAL).

**CITY OF RICHMOND ALM TAXES  
PO BOX 26505  
RICHMOND, VA 23261-6505**

