



LOCAL TRUST TAX REGISTRATION APPLICATION

FOOD & BEVERAGE TAX 6% TRANSIENT OCCUPANCY TAX 8% ADMISSIONS TAX 7%

FED ID OR SS# SOLE PROPRIETER PARTNERSHIP LLC INCORPORATION

OWNER(S): TRADE NAME:

SALEM BUSINESS LOCATION: DATE BUSINESS BEGAN IN SALEM:

MAILING ADDRESS:

BUSINESS PHONE: EMAIL ADDRESS:

COLLECTION, REMITTANCE, & PENALTY

The person collecting a food and beverage, lodging or admissions tax must complete a report indicating the total amount of applicable gross receipts from the preceding month, along with the amount of tax calculated on that figure. The person shall sign and deliver such report to the Commissioner of the Revenue's office with remittance made payable to the City of Salem. The report and remittance shall be made on or before the last of the month for taxes collected in the preceding month. Payments received after the due dates are subject to penalties and interest. A discount of 3% of the amount of the tax shall be applied to Food and Beverage or Transient Occupancy Tax remittals submitted by the 20th of the month in which the tax is due. Remittals must be filed monthly even if there are no sales for the reporting period. The tax shall be deemed to be held in trust by the collector of such tax. Failure to collect such tax does not relieve the person responsible for collecting such tax from the tax liability.

Failure to comply with the provisions as set forth in the City of Salem Code is punishable as a criminal offense. Each violation constitutes a separate offense. A criminal conviction does not relieve such person from the payment, collection, or remittance of the tax. Corporate/partnership officers, directors, and members are personally liable and personally responsible for payment of said tax.

OWNER/OFFICER LIABLE FOR TAX COLLECTION AND REMITTANCE

FULL LEGAL NAME (1) (PRINT) TITLE SOCIAL SECURITY #

ADDRESS CITY STATE ZIP CODE HOME PHONE

FULL LEGAL NAME (2) (PRINT) TITLE SOCIAL SECURITY #

ADDRESS CITY STATE ZIP CODE HOME PHONE

I ATTEST BY SIGNING BELOW THAT I AM THE PARTY RESPONSIBLE FOR COLLECTING AND REMITTING THE LOCAL TRUST TAXES FOR THE ENTITY NAMED ABOVE. I UNDERSTAND THAT FAILURE TO PAY, COLLECT, OR TRUTHFULLY ACCOUNT FOR AND PAY OVER THIS TAX MAY RESULT IN A PENALTY BEING ASSESSED AGAINST ME PURSUANT TO CODE OF VIRGINIA 58.1-3906. FAILURE TO COMPLY WITH ANY PROVISION OF THE TAX ORDINANCES REGARDING LOCAL TRUST TAX SHALL BE PUNISHABLE AS A CRIMINAL OFFENSE. (SIGNATURES MUST BE NOTARIZED)

SIGNATURE 1 DATE SIGNATURE 2 DATE

City/County of State of The foregoing instrument was acknowledged before me this day of, 20 by

Notary Public Notary registration number:

My commission expires: _____