



COMMISSIONER OF THE REVENUE

Admissions Tax

Owner Name:			Business/ Trade Name:		
Mailing Address:			Email:		
City:	State:	Zip:	Phone:	Location:	

A. Event Information	
Contact Person:	Title/Position:
Description of Event:	Date of Event:

B. Tax Calculation		
For the Month of:	Year:	Account Number:
1	Number of Persons Admitted	#
2	Amount of Admission Charges Collected	\$
3	Admission Tax Collected and Due to City (7% of admission charge collected)	\$
4	Penalty (see schedule on reverse)	\$
5	Interest (.83% per month, 10% annually)	\$
6	Total Due (Sum of lines 3, 4, 5)	\$

C. Declaration of Seller

I declare that the foregoing statement and figures are true, full and correct to the best of my knowledge and belief.

Signature of Owner or Agent

Date

Title

Email or Phone

Office use only

Please make all checks payable to the **City of Salem, Treasurer**.
Remit to **Commissioner of the Revenue**, PO Box 869, Salem VA 24153

Received	
Payment Amount	
Other	

Instructions and Procedures

Because the Admission Tax is a “trust tax”, held in trust by your company for the City of Salem, there will be no leniency regarding filing dates, discounts, or penalties.

In accordance with City Ordinance Chapter 27(a) Article IV. Section 82-146 Penalties will be as follows:

*Minimum penalty amount: \$10.00

*1 to 30 days delinquent: 10% of total tax due.

*31 to 60 days delinquent: an additional 5% of total tax due.

*61 to 90 days delinquent: an additional 5% of total tax due.

*91+ days delinquent: an additional 5% of total tax due.

- Payments are due by the last day of the month to avoid penalties. If the due date falls on a weekend or holiday in which the post office is closed, returns will be accepted on time if postmarked the following business day.
- Accounts with delinquencies more than 30 days old will be subject to legal action including, but not limited to, sheriff’s liens, bank liens, revocation of ABC license, and criminal charges. Failure to remit trust taxes constitutes embezzlement per Virginia State Code.
- Filings must be received each month even if your business is seasonal or has no gross receipts for the month. “0” returns can be emailed to kdusenberry@salemva.gov.
- Any account that has not remitted their monthly filing within 10 days after the due date will be statutorily assessed. Once a statutory assessment is placed on the account a monthly P & L statement or other financial documentation will be required to amend the filing amount.
- If audited detailed financial information will be required to be submitted to our office. Examples of this documentation include, but are not limited to, cash register receipts, sales tax reports and filings, documentation of deductions, and listings of any tax exempt sales including purchasers tax exempt number. Please ensure these documents are maintained and available to our office at the time of audit pursuant to Virginia Code.
- All filing forms **MUST** have the month for which the filing is for and the RBS account number in order to be processed.

If filing includes more than one event please complete the following for each setup included on this return. If additional space is needed please attach separate list.

Event Name/Location: _____ Date(s) of Event _____

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Any questions regarding the guidelines above or your tax account should be directed to the Commissioner of the Revenue’s office at (540) 375-3019.