



**CITY OF RICHMOND**

DEPARTMENT OF FINANCE

900 EAST BROAD STREET, CITY HALL, ROOM 103

P.O. Box 26505

RICHMOND, VIRGINIA 23261-6505

**2012  
ADMISSIONS, LODGING, AND MEALS TAXES**





## ADMISSIONS, LODGING, AND MEALS TAXES

City Code requires that you hold these taxes in escrow.  
Please remit payment by the 20th 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'?

### 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 20TH 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**

BILLING     MAILING     LOCATION

**NEW ADDRESS**

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

**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

YEAR	ACCOUNT NUMBER
	-

**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**

BUSINESS LOCATION IF OTHER THAN BELOW →

	MONTH	TAXABLE RECEIPTS	RATE	TAX
ADMISSIONS TAX	JAN		x 7 %	
LODGING TAX	JAN		x 8 %	
MEALS TAX (Food & Beverage)	JAN		x 6 %	
			TOTAL	
			PENALTY	*
			INTEREST	
			<b>TOTAL →</b>	

VERIFY ALL APPLICABLE BOXES "X'd"

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

INTEREST OF 5% 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

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 ADMISSIONS, LODGING, MEALS TAX  
 CITY HALL, ROOM 102  
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② <input checked="" type="checkbox"/> LODGING TAX	APR		x 8 %	
③ <input checked="" type="checkbox"/> MEALS TAX (Food & Beverage)	APR		x 6 %	
<b>TOTAL</b>				⑦
PENALTY				⑧ *
INTEREST				⑨
<b>TOTAL →</b>				⑩

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<b>X</b>	( )	( )
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**ADMISSIONS, LODGING, MEALS TAXES**  
**P.O. BOX 26505**  
**RICHMOND, VA 23261-6505**



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 CITY HALL, ROOM 102  
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<b>INTEREST</b>				⑨
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③				
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<b>TOTAL</b>				⑦
<b>PENALTY</b>				⑧ *
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<b>TOTAL →</b>				⑩

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**CITY OF RICHMOND**  
**ADMISSIONS, LODGING, MEALS TAXES**  
**P.O. BOX 26505**  
**RICHMOND, VA 23261-6505**



# 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>

**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 →		①		
	MONTH	TAXABLE RECEIPTS	RATE	TAX
<input type="checkbox"/>	APR ④	⑤	x 7 %	⑥
②	APR		x 8 %	
<input checked="" type="checkbox"/>	APR		x 6 %	
<b>TOTAL</b>				⑦
<b>PENALTY</b>				⑧ *
<b>INTEREST</b>				⑨
<b>TOTAL →</b>				⑩

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

INTEREST OF 5% ANNUALLY FOR EACH DAY PAYMENT IS LATE AFTER THE 20<sup>TH</sup> OF THE FOLLOWING MONTH.

<b>X</b>	( )	
AUTHORIZED SIGNATURE	DATE	PHONE
AUTHORIZED SIGNATURE MEANS THE SIGNATURE OF THE COLLECTOR AND REMITTER OF TAX.		

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**CITY OF RICHMOND**  
**ADMISSIONS, LODGING, MEALS TAXES**  
**P.O. BOX 26505**  
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# ADMISSIONS, LODGING, AND MEALS TAXES - WORKSHEET

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FAILURE TO REMIT THESE TAXES MAY RESULT IN FELONY PROSECUTION FOR EMBEZZLEMENT

<b>YEAR</b>	<b>ACCOUNT NUMBER</b>

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



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<input checked="" type="checkbox"/>	APR		x 6 %	
<b>TOTAL</b>				⑦
<b>PENALTY</b>				⑧ *
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<b>TOTAL →</b>				⑩

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 ADMISSIONS, LODGING, MEALS TAX  
 CITY HALL, ROOM 102  
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<b>TOTAL</b>				⑦
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<b>TOTAL</b>				⑦
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