

City of Yachats

Food and Beverage Tax Return

441 HWY 101 North ♦ Post Office Box 345 ♦ Yachats, Oregon 97498
(541) 547-3565 ♦ Fax (541) 547-3063

Name _____

Address _____

- January-March (due by April 15)
 April-June (due by July 15)
 July-September (due by October 15)
 October – December (due by January 15)

The authority to collect food and beverage taxes and procedures for collection are found in Yachats Municipal Code Section 3.12. All delinquency and interest amounts, due dates of returns and taxes, and policies of administration are also set out in the Code section. A Copy of the Code is available at City Hall or on-line at www.ci.yachats.or.us.

The person required to file the return shall deliver the return, together with the remittance of the amount of the tax due, to the City Recorder at City Hall, either by personal delivery or by mail. If the return is mailed, the postmark shall be considered the date of delivery for determining delinquencies.

Checks, Drafts, or Money Orders will not constitute payment until cleared. The City Recorder assumes no responsibility for loss in transit.

Make checks payable to: City of Yachats

*1 Every operator liable for collection and remittance of the tax imposed by the ordinance may withhold seven and one half percent (7½%) of the net tax collected, to cover the operator's expense in collection and remittance of the tax.

*2 Any operator who fails to remit any tax prior to delinquency date shall pay a penalty of ten percent (10%) of the amount due in addition to the amount of tax. Any operator who fails to remit any tax and penalty due on or before a period of 60 days following the original date of delinquency shall pay a second delinquency penalty of ten percent (10%) of the tax due plus the tax and original ten percent penalty imposed. If the City Recorder determines that the nonpayment of any remittance is due to fraud, a penalty of 25%, of the amount of tax shall be added to all other penalties.

*3 In addition to the penalties imposed, any operator who fails to remit any tax imposed by the ordinance shall pay interest at the rate of one percent (1%) per month or fraction thereof without proration for penalties, from the date on which the remittance first became delinquent.

Every penalty imposed and such interest as accrued shall be merged with and become a part of the tax herein required to be paid.

THIS FORM MUST BE SIGNED AND RETURNED EVEN IF NO TAXABLE SALES HAVE BEEN MADE FOR THIS PERIOD.

REMINDER: Alcoholic beverages and tobacco are not taxable.

1. Gross Taxable Sales \$ _____

(See Code Section 3.12.020 for definitions in determining taxable sales.)

2. Tax:
(5 % of Line 1) \$ _____

3. Collection Fee ^{*1}
(7½% of Line 2) \$ _____

4. Total Tax Due
(Line 2 minus Line 3) \$ _____

5. Penalty ^{*2} \$ _____

6. Interest ^{*3} \$ _____

7. Adjustment \$ _____
(overpayment or shortage from prior return)

8. Total Due:
(Line 4 + 5 + 6 + or - 7) \$ _____

I Declare, under penalty of making a false statement, that to the best of my knowledge and belief, the statements herein are correct and true.

Seating Capacity _____

Number of Full Time equivalent employees during this quarter _____

Signed: _____

Title: _____

Phone Number: _____

Date: _____