



North Little Rock Advertising and Promotion Commission (NLR A & P Commission)

Foodservice Gross Receipts 3% Tax Monthly Report

Required by NLR Ord. Nos. 4990, 5497, 5503, 6335, 7186, and 7394

RETURN THIS COPY FOR PROPER CREDIT

For the Month of _____, _____ A & P Tax Permit # _____

Business Name _____
(As stated on NLR Business License)

Owner's/Corporation Name _____

Physical Address _____

NOTICE

Make checks payable to:
North Little Rock A & P Commission
Mail to:
NLR A & P Commission
ATTN: Accounting Dept.
PO Box 5511
North Little Rock, AR 72119
Questions: 501-758-1424

Computation of Tax (*DO NOT ROUND UP/DOWN AMOUNTS)

Instructions: See Reverse

1. Total Gross Receipts/Sales _____ \$ _____

(Total of cash receipts and credit sales minus all sales tax collected. See reverse side, Instructions No. 1 and No. 2)

Deduct:

2. Returned Sales or Refunds, if any _____ \$ _____

3. Other Deduction(s) Authorized by Law _____ \$ _____

(MUST BE DETAILED ON REVERSE SIDE - See Instructions No. 7)

4. Total Deductions _____ \$ _____

5. Taxable Gross Receipts _____ \$ _____

6. A & P Taxes Collected (3% on Taxable Receipts) _____ \$ _____

7. Deduct 2% Discount of 3% Tax _____ \$ _____

(If Applicable - See Reverse Side, Instructions No. 4)

8. Add Penalty _____ \$ _____

(If Applicable - See Reverse Side, Instructions No. 5)

9. Total Taxes Due _____ \$ _____

10. Memorandum Credit (Attached) _____ \$ _____

11. Total A & P Tax Remittance _____ \$ _____

I hereby state, avow and affirm that the statements contained herein are full, true, and correct, as required by provisions of AR Code ANN. § 26-18-201 et. seq. I also agree that the total taxable receipts shown on this report agree with the total amount reported to the State Revenue Commissioner. Date Prepared _____

Signature of Owner, Officer or Authorized Agent

Print Name and Title

Phone: _____ (Print) Email: _____

Foodservice Tax Remittance INSTRUCTIONS

1. All information supplied in this report should be on the basis of actual records and all records (including books of account, invoiced, credit memoranda, refund slips and all other evidence of every kind which will substantiate and prove the accuracy of the return as made on this form) are required to be kept for three (3) years and open to examination by the North Little Rock Advertising & Promotion Commission (NLR A & P Commission) or its agent.
2. Unless otherwise specifically instructed, the total receipts to be reported in this return for the purpose of computation of tax due are the gross receipts of such business, including both CASH RECEIPTS AND CREDIT SALES minus the applicable sales tax collected. (Item 1 of return)
3. **DUE DATE** - It is the duty of the Taxpayer to deliver this form and payment to the NLR A & P Commission on or before the last day of the month following the month collected. (For example, the A & P Tax for January is due no later than February 28 and is considered delinquent on March 1.)
4. **DISCOUNT** - It is the duty of the Taxpayer to deliver this form and payment to the NLR A & P Commission on or before the 20th of each month for taxes collected the previous month to receive the 2% discount. If tax remittance is mailed, it must be postmarked by the 20th of the month. (For example, the A & P Tax for January is due no later than February 20 to receive the discount.) Multiply the Tax Due by 2% and enter amount in Line 7.
5. **PENALTIES & TAX** - If the tax is not paid before the last day of the month taxes are due, a 5% penalty will be charged for each month past due up to 35% in aggregate; in addition to the penalty assessed, simple interest on any unpaid A & P Tax shall be assessed at the rate of 10% per annum from the delinquency date. If the tax remittance is mailed, it must be postmarked on or before the last day of the month taxes are due. (For example, if the A & P Tax for January is paid on March 1 forward, a 5% penalty is added for each month past due.)
6. Acceptance by the NLR A & P Commission of tax remitted with any return shall not be conclusive as to the correctness of the matters set forth by the taxpayer in the return and shall not be finally determinative of the amount of tax liability.
7. Total "**OTHER DEDUCTIONS**" claimed in Item 3 of the return **must be itemized**, with each item identified and shown in separate amounts in the place provided below. Examples of deductions include alcohol sales, merchandise and non-prepared food items.

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
TOTAL		\$ _____