



CITY OF WEST MEMPHIS GROSS RECEIPTS TAX MONTHLY REPORT

Required by City Ordinance # 917 (as amended)

READ INSTRUCTIONS ON REVERSE SIDE

FOR THE MONTH
OR MONTHS OF _____ 20 _____

BUSINESS NAME _____

OWNER'S NAME _____

BUSINESS LOCATION _____

NAME AND ADDRESS OF PREPARER: _____

TYPE OF BUSINESS _____

STATE TAX ID# _____

NOTICE
MAKE CHECK PAYABLE TO
CITY ADVERTISING AND
PROMOTION FUND
MAIL TO
CITY CLERK'S OFFICE
PO BOX 1728
WEST MEMPHIS, AR 72303

1. Gross Receipts ----- \$ _____
(Total of cash and credit sales) See Provisions of Ordinance #917
in instructions #1 on reverse side

2. DEDUCTIONS allowed by State Acts ----- \$ _____
See reverse side, Instruction #5 (must be filled out on back of form)

NOTICE

Total Gross and taxable
receipts shown on this report
must agree with total amount
reported to State Revenue
Commissioner

\$ _____
Gross Receipts

\$ _____
Taxable Receipts

Taxable Receipts ----- \$ _____

Tax Due ----- \$ _____
(2% of Taxable Receipts)

Penalty ----- \$ _____
(See reverse side, Instructions #3)

Total Tax and Penalty ----- \$ _____

Memorandum Credit Attached ----- \$ _____

This Remittance ----- \$ _____

I hereby state, and affirm that the statements contained herein are full; true and correct as required by City Ordinance #917 and provisions of Arkansas Gross Receipts Tax Law (Act 386 of 1941 and Act 185 of 1965), which established rules and regulations for assessment, administration, collection and enforcement of the tax.

Date this report prepared _____ / ____ / ____
Must be signed by owner or authorized agents

INSTRUCTIONS

- 1 Chapter 3.04 of the West Memphis Municipal Code provides:
Section 3.04.020
 - A. There is levied upon every firm person, or corporation a tax of two percent upon the gross receipts or gross proceeds from renting, leasing, or otherwise furnishing hotel, motel or short-term condominium rental accommodations for sleeping, meeting, or party room facilities for profit in the city and upon the gross receipts or gross proceeds received by restaurants, cafes, cafeterias, delicatessens, drive-in restaurants, carry-out restaurants, concession stands, convenience stores, grocery store-restaurants, and similar businesses as shall be defined in the levying ordinance from the sale of prepared food and beverages for on- or off-premises consumption in the city.
 - B. The tax shall be collected from the purchaser or user of the food or accommodations by the person, firm, corporation, association, trust or estate (or other entity of whatever nature) selling such food furnishing such accommodations (the "taxpayer"), and the taxpayer shall remit to the City on the twentieth of each month all collections of the tax for the preceding month, accompanied by reports on forms to be furnished by the City.
 - C. As provided in Act No. 185, the provisions of Act No. 386 of 1941, as amended, together with the rules and regulations thereunder, shall so far as practicable, apply to the administration, collection, assessment and enforcement of the tax.
- 2 All information supplied in this report should be on the basis of actual records and all records, including books of account, invoices, 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 the examination and audit by the City of West Memphis.
- 3 The return on this form is required to be mailed or delivered to the City Clerk's office on or before the 20th day each month and is for the preceding calendar month. Upon failure to make and deliver that return by the 20th of the month, a penalty of 10% of the tax must be added.
- 4 Acceptance by the City clerk of the 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.
- 5 Total "OTHER DEDUCTIONS" claimed in item 2 of this return must be itemized, with each identified and shown in separate amounts in the space provided below.

ITEM	AMT	ITEM	AMT
TOTAL		TOTAL	