

READ INSTRUCTIONS ON REVERSE SIDE

This report must be received by the Advertising and Promotion Commission on or before the 20th day of the month.



**PINE BLUFF ADVERTISING AND PROMOTION COMMISSION
GROSS RECEIPTS TAX MONTHLY REPORT**

Required by City Ordinance #5550 and Ordinance #6001

RETURN THIS COMPLETED COPY FOR PROPER CREDIT - ONE FORM PER MONTH

FOR THE MONTH OF _____, 20_____

BUSINESS NAME _____

PHYSICAL ADDRESS _____

MAILING ADDRESS _____

OWNER'S NAME _____ DATE OF BIRTH _____

PHONE NUMBER _____ DRIVER'S LICENSE # _____

OWNER'S ADDRESS _____

TYPE OF BUSINESS _____

STATE SALES TAX PERMIT # _____ (REQUIRED)

NOTICE
REMIT PAYMENT TO: Advertising and Promotion Commission P.O. Box 9047 Pine Bluff, AR 71611

1. Gross Receipts\$ _____
(Total of cash and credit sales) See Provisions of Ordinance #5550 in Instruction #1 reverse side

2. DEDUCTIONS Allowed by State Acts see reverse side instruction #7\$ _____

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\$ _____

Total Due (2% of taxable receipts from restaurants and other prepared food and beverage facilities).....\$ _____

Tax Due (3% of taxable receipts from hotels/motels and other short-term lodging facilities)\$ _____

Less 2% of Amount of Tax only if Tax is received on or before 20th of month\$ _____

Penalty (See reverse side Instruction #4).....\$ _____

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 #5550 as amended by Ordinance #6001 and the provisions of the Arkansas Gross Receipts Tax Law (Act 386 of 1941). Advertising and Promotion Commission Act (Act 185 of 1965) and the State Tax Procedure Act (Act Law, Act 401 of 1979) which establish rules and regulations for assessment, administration, collection and enforcement of the tax.

(Must be signed by Owner or Authorized Agent)

Date this report prepared _____ 20 _____

INSTRUCTIONS

1. Ordinance No. 5550 as amended by Ordinance No. 6001 provides:

Section A. A tax in the sum of three percent (3%) shall be levied in the city upon the gross receipts or gross proceeds from the renting, leasing, or otherwise furnishing hotel, motel, or short term condominium rental accommodations for sleeping, meeting, or party room facilities for profit, and two percent (2%) upon the portion of the gross receipts or gross proceeds received by restaurants, cafes, cafeterias, delis, drive-in restaurants, carry-out restaurants, concession stands, convenience stores, grocery store-restaurants, and similar businesses, from the sale of prepared food and beverages for on or off-premises consumption.

Section 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 or furnishing such accommodations (the "taxpayer"), and the taxpayer shall remit to the Advertising and Promotion Commission on the twentieth day of each month all collections of the tax for the preceding month, accompanied by reports on forms to be prescribed by the Advertising and Promotion Commission.

Section C. As provided in Act No. 185 of 1965 as amended, the provisions of Act No. 386 of 1941 and Act No. 401 of 1979, as amended, together with the rules and regulations thereunder, shall, as 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 Pine Bluff Advertising and Promotion Commission.

3. The return on this form is required to be delivered to the Advertising and Promotion Commission on or before the 20th day of the month immediately following the month in which the tax was collected. If the form is returned and the tax paid on or before the 20th of the month two percent (2%) of the tax due may be retained by the payer as a discount. If the payment is not made on or before the 20th of the month the discount is forfeited.

4. If the form is not returned and/or the tax is not paid on or before the 1st day of the following month a delinquency exists from that date. A penalty of five percent (5%) of the amount of the tax due will be assessed and will be added to the total amount due for each month or portion of a month that the tax remains unpaid up to a maximum of thirty five (35%) of the total tax due. No penalty shall apply if the taxpayer can show that the failure to file or pay was due to reasonable cause and not willful neglect. If any deficiency of tax required to be shown on a return is determined to be due to fraud there shall be added to the amount due an amount equal to fifty percent (50%) of the total tax due. Interest in the amount of ten percent (10%) per annum shall accrue on any unpaid tax. Failure to file any form at all may result in an arbitrary assessment by the taxing authority of taxes due and may constitute a Class D felony.

5. Taxes/forms shall be considered delivered on the date postmarked on the return if delivered by the United States Postal Service. All other means shall be considered delivered on the actual date the tax/return is received by the Advertising and Promotion Commission office. When the due date falls on a weekend or a City Holiday the next business day following the weekend or holiday shall be considered the due date. Forms or taxes delivered by any means other than the U.S. Postal Service must be delivered to the offices of the Advertising and Promotion Commission between the hours of 9:00 am and 4:00 pm, Monday through Friday excluding holidays and must be delivered by 4:00 pm on the due date to be considered "on time." State the reason for any delinquency below.

6. Acceptance by the Advertising and Promotion Commission representative 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. Where the amount paid is less than should be paid there shall be added to the amount shown as tax on the return one percent (1%) of the amount of the tax if the failure is for not more than (1) month, with an additional one percent (1%) for each additional month, or fraction thereof, during which the failure continues, not to exceed thirty-five percent (35%) in the aggregate, unless it is shown that the failure is due to reasonable cause and not willful neglect. If the deficiency in amount due or paid is due to neglect or intentional disregard of the Act or rules and regulations of the Commission, a penalty of ten percent (10%) of the deficiency shall be added. If the deficiency in the amount due or paid is due to a fraudulent attempt to evade the tax, a penalty of fifty percent (50%) of the deficiency plus one percent (1%) per month shall be added until the tax is paid, as required in Act 386 of 1941 and Act 401 of 1979, and as amended. Any other applicable penalties or procedures shall be in accordance with the Arkansas Gross Receipts Tax and Procedure Laws and the Arkansas Advertising and Promotion Tax Law.

7. Total "OTHER DEDUCTIONS" claimed in item 2 of this return must be itemized, with each item identified and shown in separate amounts in the space provided below.

ITEM	AMT.	ITEM	AMT.
TOTAL		TOTAL	