

INSTRUCTIONS

1. This tax is authorized by Act 626 of 1989 and City Ordinance No. 95-100 and is to be collected in the same manner and at the same time as the tax levied by the Arkansas Gross Receipts Act.
2. Use only this official reporting form.
3. Taxable gross receipts, covering a complete month's sales, are to be reported within 30 days.
 - (A) Gross receipts received by restaurants, cafes, cafeterias, delis, drive-in restaurants, carry-out restaurants, convenience stores, grocery store delis and bakeries, catering and all other establishments in Bentonville engaged in the selling of prepared food and non-alcoholic beverages for on or off premises consumption shall be taxed at 1%, but such tax shall not apply to such gross receipts or gross proceeds of fraternal organizations qualified under Section 501(c)(3) of the Federal Internal Revenue Code.
 - (B) Questions concerning taxable items are addressed on a case-by-case basis. Please contact the A & P Commission agent at (479) 271-9153 or (800) 410-2535 for assistance.
4. **This report and payment must be received by the Commission before the 30th of the month in which the tax is due (*i.e. taxes collected in March are due before April 30th*). For payments made after the deadline, please add the appropriate penalty.**
5. **In order to deduct the 2% discount, this report and payment must be postmarked on or before the 20th of the month in which the tax is due (*i.e. March report and payment must be postmarked by the 20th of April*).**