

CITY OF CANNON BEACH
ATTN: Tax Administrator
PO Box 368, Cannon Beach OR 97110
PREPARED FOOD SALES TAX RETURN

Business Name: _____
 Business Address: _____

 Location: _____
 Manager: _____
 Owner's Name: _____
 Owner Address: _____

Quarter ending _____
 Account Number: _____
 Date Due: _____

You must provide the following with your return:
1. Payment by check or money order.
2. A completed and signed City of Cannon Beach Prepared Food Sales Tax Return.

FORM & PAYMENT DUE QUARTERLY BY THE 15TH FOR THE PRECEEDING 3 MONTHS, EVEN IF NO GROSS SALES COLLECTED.

1. Gross Food Sales	1	\$
2. Total Allowable exemptions (detail to be listed on page 2).....	2	\$
3. Taxable Gross Food Sales (line 1 minus line 2).....	3	\$
4. Tax rate	4	5%
5. Tax due (line 3 multiplied by line 4).....	5	\$
6. Total tax collected	6	\$
7. Collection Fee for administrative costs.....	7	5%
8. Collection Fee amount (line 6 multiplied by line 7).....	8	\$
9. Net Food Sales tax due (line 6 minus line 8).....	9	\$
10. Non-file fee (see page 3 or call for amount).....	10	\$
11. Penalties (see page 3 or call for amount).....	11	\$
12. Interest (see page 3 or call for amount).....	12	\$
13. TOTAL DUE (sums of lines 9 through 12)	13	\$

*I declare, under penalty of false swearing, that to the best of my knowledge,
 the information herein is true, correct and complete.*

Signature _____ Print Name _____ Date _____

CITY OF CANNON BEACH

Report for Exempted Sales

Returns shall show the total sales subject to this chapter and the amount of tax collected under this chapter for the related period. Returns shall also show the exempt sales and the basis for exemptions and a detailed explanation for each. Please reference Chapter 3.30 Prepaid Food Sales, Tax Section 3.30.030 Exemptions. Detailed frequently asked questions are available on our city website page at ci.cannon-beach.or.us.

Reporting Month _____ Reporting Month _____

Exempted Sales Category	Total Exempted Amount
<u>3.30.030 A</u>	
<u>3.30.030 B</u>	
<u>3.30.030 C</u>	
<u>3.30.030 D</u>	
<u>3.30.030 E</u>	
<u>3.30.030 F</u>	
<u>3.30.030 G</u>	
<u>3.30.030 H</u>	
<u>3.30.030 I</u>	
<u>3.30.030 J</u>	
<u>3.30.030 K</u>	
Grand Total Exemptions (Should equal total on line 2 of Page 1)	\$

Line 1	"Food" means all prepared food items provided by and/or served by a Restaurant including, without limitation, "takeout," to go" and /or delivered orders. "Food" does not include groceries or liquid drinks, whether alcoholic or non-alcoholic, such as soda, coffee, teas, or cocktails. "Food" includes non-alcoholic smoothies and shakes (whether dairy or non-dairy) that otherwise meet the definition. "Immediate consumption" means the item is intended to be consumed without the need for additional preparation.
Line 2	<u>Total Allowable Exempted sales: Enter any gross sales that are not subject to tax.</u> Please reference Chapter 3.30 Prepared Food Sales, Tax Section 3.30.030 Exemptions. Detailed frequently asked questions are available on our city website page at ci.cannon-beach.or.us. Exemptions include but are not limited to: public or private schools/colleges; overnight accomodations that include the cost of food already taxed in Chaper 3.12; vending machines; nonprofit or service clubs at temp sites; convalesent, nursing and retirement homes; ice cream packed in a container of one-half(1/2) gallon or more; grocery prepackaged foods with the except that ice cream, frozen yogurt, cakes, pies or other desserts are taxed according to the provisions in this Chapter. For complete details see Municipal Code Chapter 3.30 at ci.cannon-beach.or.us.
Line 3	Taxable Gross Food Sales: Subtract Total Allowable Exemptions from Gross Food Sales (line 1 minus line 2). Detail to be listed on page 2.
Line 4	Current City of Cannon Beach Prepared Food Sales Tax rate: 5%
Line 5	Tax due: Multiply Taxable Gross Food Sales (line 3) by Tax Rate (line 4)
Line 6	Total Tax Collected: Enter the amount of tax collected. Please explain any differences.
Line 7	Collection Fee (5%): The local tax trustee may withhold five percent of any tax collected and listed on a return filed pursuant to this section to cover the expense of collecting and remitting the tax.
Line 8	Collection Fee for administrative costs: Multiply Total Tax Collected (line 6) by 5% (line 7)
Line 9	Net Food Sales tax due: Subtract Collection Fee for administrative costs from Total Tax Collected (line 6 minus line 8)
Line 10	Non-file fee: Failure to File a Return. The local tax trustee shall deliver the return by the due date. The filing of a return is required even if there is no taxable activity during the quarter. If the return is not delivered by the last day of the month following the quarter end, a penalty of one hundred dollars plus ten percent of the tax owed will be assessed for each return not filed by the due date. Call for assistance.
Line 11	Penalties: If applicable, a local tax trustee who fails to remit the tax prior to delinquency shall pay a penalty of ten percent (10%) of the tax due in addition to the tax. Call for assistance. If applicable, a local tax trustee who fails to pay a delinquent remittance before the expiration of thirty-one days following the date on which the remittance became delinquent shall pay a second delinquency penalty of fifteen percent (15%) of the tax due, the amount of the tax, and then ten percent penalty first imposed. Call for assistance.
Line 12	Interest: If applicable, a local tax trustee who fails to remit the required tax shall pay interest at the rate of one and one-half percent (1.5%) per month, without proration for portions of a month, on the tax due, exclusive of penalties, from the date on which the tax first became delinquent until paid.
Line 13	Total Tax Remittance: Add; Net food tax due (line 9), Non-file fee (line 10), Penalties (line 11), and Interest (line 12). Remit this amount to the City of Cannon Beach, Attn: Tax Dept., PO Box 368, Cannon Beach, OR. 97110.

If you have additional questions or you need material in alternate formats, contact

City of Cannon Beach Finance Department at 503-436-8056 or mccarthy@ci.cannon-beach.or.us