

City of Burlington
Restaurant, Hotel, Amusements and Admissions Tax
For Sales August 1, 2024 Forward

Name: _____ City I.D. _____

Taxable Period: _____ Return Due _____ Check Number _____

**RECEIPTS TAXED AT THE RATE OF 9% FOR SHORT TERM RENTALS ONLY, 4% FOR HOTEL/MOTEL,
2.50% FOR ALL OTHER**

1. TAXABLE ADMISSIONS..... _____

2. TAXABLE ALCOHOLIC BEVERAGES..... _____

3. TAXABLE AMUSEMENTS..... _____

4. TAXABLE MEAL..... _____

5. **SUBTOTAL** (Add lines 1 through 4) _____ x 2.50% = _____

6. TAXABLE RENTS ***If applicable, please fill out only ONE of the lines below (STR, or Hotel/Motel)***

A. Short Term Rental (STR) _____ x 9% = _____

B. Hotel/Motel _____ x 4% = _____

7. **NET TAXES DUE:**

(Add lines 5. Subtotal and 6A or 6B. Taxable Rents).....

TAX, PENALTY AND INTEREST DUE

8. PENALTY (\$13.00 or 1% of line 7, **whichever is greater**)..... _____

9. TOTAL AMOUNT LIABLE FOR INTEREST (Add line 7 and line 8)..... _____

10. INTEREST OWED FOR LATE PAYMENT

(Line 9 x 1% x # ___ months)..... _____

11. TOTAL PENALTY AND INTEREST (Add line 8 and line 10).....

12. **TOTAL TAX, PENALTY AND INTEREST DUE**

(Add line 7 and line 11).....

I hereby certify and swear that this return has been examined by me and to the best of my knowledge and belief, is a true, correct and complete form.

Signature

Title

Date

Checks should be made payable to the **City of Burlington** and mailed with this form to: **Office of the Clerk-Treasurer**
Attn: Gross Receipts, 149 Church Street, Burlington, VT 05401

ITEMIZED INSTRUCTIONS

Taxable Period: Enter the name of the month for which this return is to be filed. Use a separate form for each month.

Return Due: Enter the date by which this return is due. A return is due on or before the last day of the month for the taxable receipts of the previous month. For example, the taxes for the receipts in the month of March are due on or before April 30th. Mail must be postmarked on or before the due date.

Check Number: Enter the number of the check you are paying with.

Line 1- Taxable Admissions: Enter the receipts charged for admissions of any kind, including plays, circuses, carnivals, shows, and athletic contests. Admissions that are charged by educational, non-profit organizations or wholly charitable purposes are exempt. Include any city tax collected but DO NOT include any state taxes collected.

Line 2- Taxable Alcoholic Beverages: Enter the taxable receipts from the sale of any beverages, including alcoholic beverages, which are not reported as part of line 1 above, whether sold with a meal or separately. This tax applies to ALL drinks sold by a bar, saloon, or tavern. Include any city tax collected but DO NOT include any state taxes collected

Line 3- Taxable Amusements: Enter the taxable receipts from amusements including bowling alleys, video machines, pool tables and coin operated games. Include any city tax collected, but DO NOT include any state taxes collected.

Line 4- Taxable Meals: Enter the taxable receipts from the sale of food, food products, and beverages. Include any city tax collected but DO NOT include any state taxes collected.

Line 5- Subtotal: Add lines 1 through 4 and multiply by 2.50%.

Line 6- Taxable Rents: Enter the taxable receipts from short term rental and multiply by 9%. **OR** enter the taxable receipts from the rental of hotel and motel rooms and multiply by 4%. Include receipts from incidental activities such as from conventions and seminars held on premises. Include any city tax collected, but DO NOT include any state taxes.

Line 7- Net Taxes Due: Add lines 5 and 6A OR 6B.

Line 8- Penalty: If tax was not paid when due, a penalty of \$13.00 or 1% of the amount of unpaid taxes (whichever is greater), is also owed. The charge is computed as of the last day of each month and is not prorated.

Line 9- Total amount liable for Interest: If line 8 is \$13.00, add line 7 and line 8. If line 8 is greater than \$13.00, line 9 is equal to line 7.

Line 10- Interest Owed for Late Payment: If the tax has not been paid by the first day of the second month and every month thereafter following the due date, an interest charge of 1% per month on the amount of line 9 is also owed.

Line 11- Total Penalty and Interest Due: Add lines 8 and 10 to get the total penalty due.

Line 12- Total Tax, Penalty and Interest Due: Add lines 7 and 11 to get the total due.

If you have any questions regarding this form or these instructions, please call the Clerk-Treasurer's Office at 865-7000 between the hours of 8:00 a.m. and 4:30 p.m.