

Read Instructions On Reverse Side

This Report Must Be Received By The North Little Rock City Clerk & Collector
On Or Before The 20th Day Of Month
(Otherwise Add Penalty As Instructed On Reverse Side)

**RESTAURANT
TAX**

**CITY OF NORTH LITTLE ROCK
DEPARTMENT OF ADVERTISING AND PROMOTION
FOR PARKS AND RECREATION**

**PARKS AND
RECREATION
ADVERTISING
AND PROMOTION**

GROSS RECEIPTS TAX MONTHLY REPORT

Required by NLR Ord. Nos. 4990, 5497, 5503, 6335, 7186, and 7394.

RETURN THIS COPY ONLY FOR PROPER CREDIT

For The Month Of _____
Business Name _____
(As Stated On NLR Business License)
Owner's/Corporation Name _____
A & P Tax Permit No. _____
Local Address _____

NOTICE
Make checks Payable to the
City of North Little Rock
Mail to:
City Clerk and Collector
PO BOX 5757
North Little Rock, AR 72119
Questions?
501-340-5319

Computation Of Tax

1. Gross Receipts _____ \$
(Total of cash receipts and credit sales) See reverse side, Instruction No. 1

Deduct:

2. Returned Sales Or Refunds, If any _____ \$

3. Other Deductions Authorized By Law _____ \$

MUST BE DETAILED ON REVERSE SIDE See Instruction No. 7

Total Deductions _____ \$

Taxable Receipts _____ \$

Tax Due (3% on Taxable Receipts) _____ \$

Less 2% Of Amount Of Tax _____ \$

(Only If tax is postmarked on or before 20th of month)

Penalty _____ \$

(See reverse side, Instruction No. 5)

Total Tax And Penalty _____ \$

Memorandum Credit (Attached) _____ \$

This Remittance _____ \$

ATTACH REMITTANCE HERE

NOTICE
Total Taxable Receipts Shown
On This Report Must Agree
With Total Amount Reported
To State Revenue Commissioner
Amount Reported to State Revenue
Commissioner _____ \$
Attach Remittance
(Check or Money Order)
Securely Before Mailing
DO NOT MAIL CASH OR STAMPS

"I hereby state, avow and affirm that the statements contained herein are full, true, and correct, as required by provisions of Ark. Code Ann. § 26-18-201 et. seq."

Date Prepared _____

Signature of Owner, Officer or Authorized Agent

Print Name and Title

Phone: _____ Email: _____

INSTRUCTIONS

- 1) 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 of the North Little Rock City Clerk & Collector, or agent.
- 2) Unless otherwise specially instructed, the total receipts to be reported in this return for the purpose of computation of tax due are the gross receipts of such business, including both CASH RECEIPTS AND CREDIT SALES. (Item 1 of return.)
- 3) **DUE DATE** – It is the duty of the Taxpayer to deliver the return on this form and payment to the North Little Rock City Clerk & Collector on or before the 20th day of each month for the preceding calendar month. The A&P tax shall be deemed delinquent if not paid on or before the first day of the next calendar month. (For example the A&P Tax for January is due no later than February 20 and is considered delinquent after March 1).
- 4) **DISCOUNT** –If the A&P Tax is delivered to the North little Rock City Clerk & Collector on or before the 20th of the month due and full payment is made with the report, a 2% discount will be allowed. If tax is mailed, it must be **postmarked** by the 20th of the month due in order to take the 2% discount. (Multiply the Tax Due by 2% (.02) and enter amount in “Less 2% of Amount of Tax).
- 5) **PENALTIES & TAX** – If the tax is not paid on or before the first day of the month due, a 5% penalty will be charged for each month past due up to 35% in aggregate; in addition to the penalty accessed, simple interest on any unpaid A&P tax shall be assessed at the rate of 10% per annum from the delinquency date. If the tax is mailed, it must be **postmarked** on or before the first day of the month due.
- 6) Acceptance by the North Little Rock City Clerk & Collector 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.
- 7) Total “**OTHER DEDUCTIONS**” claimed in Item 3 of the return **must be itemized**, with each item identified and shown in separate amounts in the space provided below.

<u>ITEM</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
<u>TOTAL</u>		\$ _____