

ATOM TAXES TID FEES COUPON FORM



CITY OF RICHMOND
City Hall, Room 102
P.O. Box 26505,
Richmond VA 23261-6505
Phone: (804)646-7000

PAY ONLINE

<https://ricalm.virginiainteractive.org/Account/LogOn?ReturnUrl=/>

The City of Richmond Finance Payment portal allows businesses to file and pay their Admissions, Transient Occupancy, and Meals (ATOM) Taxes as well as Tourism Improvement District (TID) Fees online by creating a user account. First time businesses can begin the service after they register for a new account. You will need to have your Tax ID and City of Richmond Account Number during the registration process. Once you have completed the setup of your user account and logged in, you can complete the online form to file your taxes and submit your payment by credit card or e-Check.

TAXES AND FEES PAYABLE WITH THIS COUPON FORM

- **ADMISSIONS TAX (Sec. 26-694. to Sec. 26-705.):** A tax in the amount of seven percent (7.0%) of any charge for admission to any place of amusement or entertainment where such charge is \$0.50 or any amount in excess thereof.
- **TRANSIENT OCCUPANCY TAX (Sec. 26-724.1 to Sec. 26-732.):** A tax in the amount of eight percent (8.0%) of the total room charge paid by the transient for the use or possession of a room or space occupied for lodging by or for any such transient to any accommodations.
- **MEALS TAX (Sec. 26-668. to Sec. 26-675.):** A tax in the amount of seven and a half percent (7.5%) on the amount paid for meals (i.e., prepared food and drink) purchased from any food establishment.
- **TOURISM IMPROVEMENT DISTRICT (TID) FEE (Sec. 12-266. to Sec. 12-277.):** A fee in the amount of two percent (2.0%) payable by any person receiving taxable transient occupancy charges for any hotel, motel, or other lodging place containing more than forty (40) units used as accommodations within the City.

IMPORTANT INFORMATION

City Code requires that you hold ATOM tax funds in escrow. At no time are ATOM tax funds the property of the person, business, or corporation that is charged with the collection responsibility of these taxes. All ATOM tax collections are deemed to be held in trust for the City.

To avoid penalty and interest, payments are due no later than the 20th of the month following the month of collections. You are required to file a return even if no tax is due. If the 20th falls on a weekend or City Holiday, the return is due on the next business day. Payments remitted online by 11:59pm will be credited on the date of payment. Payments made at 12:00 am or later will be credited the next business day. Please remit payment by the 20th of the following month to avoid enforcement action.

Business owner(s) and/or officers are personally responsible for the collection, reporting and remittance of excise taxes and TID fees. Failure to file your return(s) and remit the total excise tax or TID fee due may result in the enforcement action.

IF REMITTING BY MAIL, SEND TO:

*CITY OF RICHMOND
ATOM Taxes and TID Fees
City Hall, Room 102
P.O. Box 26505
Richmond, VA 23261-6505*

ALL PAYMENTS SHOULD BE MADE PAYABLE TO:

City of Richmond
Please include coupon with account number, signature, date, and telephone number

IF YOU HAVE ANY QUESTIONS REGARDING THIS INFORMATION, PLEASE CONTACT:

Email: FIN-BPPTX@RVA.gov
Phone: (804) 646-6662

YEAR	ACCOUNT NUMBER
2023	5555555
TRADE NAME/DBA	
Sample Business, LLC	
BUSINESS LOCATION	
1 123 Fake Street, Richmond, VA 23219	



CITY OF RICHMOND
 ATOM/TID Taxes and Fees
 City Hall, Room 102
 P.O. Box 26505,
 Richmond VA 23261-6505
 Phone: (804)646-7000

2	3 MONTH	4 TAXABLE SALES	5 RATE	6 TAX LIABILITY	7 SELLER'S COMMISSION ¹	8 INTERMEDIARY REMISSION ²	9 TOTAL TAXES/ FEES DUE
Admission Tax	July	\$50,000.00	x 7.0%	\$3,500.00	N/A	N/A	\$3,500.00
Transient Occupancy Tax	July	\$100,000.00	x 8.0%	\$8,000	N/A	\$5,000.00	\$3,000.00
Meals Tax	July	\$75,000.00	x 7.5%	\$5,625.00	\$168.75	N/A	\$5,456.25
Tourism Improvement District Fee	July	\$100,000.00	x 2.0%	\$2,000.00	N/A	\$1,000.00	\$1,000.00

10 **BILLING ADDRESS**

Sample Business
 123 Fake Street
 Richmond, VA 23219

REMIT PAYMENT TO:
 City of Richmond
 PO Box 26505
 Richmond VA 23261-6505

¹ Seller's Commission of 3% only if the return is filed and tax paid in full by the due date.
² You must provide supporting documentation to claim this deduction.
³ Penalty of 10% for all late payments after the 20th of the following month.
⁴ Late fee of 10% for all late TID Fee payments after the 20th of the following month.
⁵ Interest of 10% annually for each day payment is late after the 20th of the following month.

TOTAL: \$12,956.25

11 **PENALTY:** _____
 12 **LATE FEE:** _____
 13 **INTEREST:** _____

15 John Doe 8/5/23 (804) 555-5555

AUTHORIZED SIGNATURE DATE PHONE

14 **TOTAL DUE:** \$12,956.25

- The physical address where the business is located.
- The types of taxes the business removes are denoted by the 'X' in the box in the bottom left corner.
- The month of the collections period.
- The amount of receipts for that tax type which are taxable.
- The tax or fee rate for each tax or fee type.
- The amount of tax or fees due for that type before rebates (TAXABLE SALES x RATE = TAX LIABILITY).
- A rebate to the total tax liability for the Meals Tax. (TAX LIABILITY x 3% = SELLER'S COMMISSION).
- A rebate for any transient occupancy taxes or tourism improvement district fees paid for by a third party intermediary.
- The amount of tax or fee due for that type (TAXABLE LIABILITY - SELLER'S COMMISSION - INTERMEDIARY REMISSION = TOTAL TAX DUE).
- This field should contain the address of the entity responsible for the bill. It may differ from the actual mailing address.
- If ATOM taxes are remitted after the 20th of the month following the collection period on the coupon, a 10% penalty shall be applied and remitted (TOTAL TAX DUE x 10% = PENALTY).
- If TID fees are remitted after the 20th of the month following the collection period on the coupon, a 10% late fee shall be applied and remitted (TOTAL FEE DUE X 10% = LATE FEE).
- If remitted after the 20th of the month following the collection period on the coupon, a simple interest at a rate of 10% annually shall be applied and remitted for each day the payment is late ((TOTAL TAX + FEE DUE + PENALTY) x DAYS LATE x .0002740 = INTEREST).
- The grand total due to be remitted with the coupon after adjustments (TOTAL + PENALTY + LATE FEE + INTEREST = TOTAL DUE)
- Authorized signature, date, and contact phone number is required for valid filing.

YEAR	ACCOUNT NUMBER
TRADE NAME/DBA	
BUSINESS LOCATION	



CITY OF RICHMOND
 ATOM/TID Taxes and Fees
 City Hall, Room 102
 P.O. Box 26505,
 Richmond VA 23261-6505
 Phone: (804)646-7000

	MONTH	TAXABLE SALES	RATE	TAX LIABILITY	SELLER'S COMMISSION ¹	INTERMEDIARY REMISSION ²	TOTAL TAXES/ FEES DUE
Admission Tax			x 7.0%		N/A	N/A	
Transient Occupancy Tax			x 8.0%		N/A		
Meals Tax			x 7.5%			N/A	
Tourism Improvement District Fee			x 2.0%		N/A		

BILLING ADDRESS

REMIT PAYMENT TO:
 City of Richmond
 PO Box 26505
 Richmond VA 23261-6505

¹ Seller's Commission of 3% only if the return is filed and tax paid in full by the due date.
² You must provide supporting documentation to claim this deduction.
³ Penalty of 10% for all late payments after the 20th of the following month.
⁴ Late fee of 10% for all late TID Fee payments after the 20th of the following month.
⁵ Interest of 10% annually for each day payment is late after the 20th of the following month.

TOTAL: _____
PENALTY: _____
LATE FEE: _____
INTEREST: _____

X _____

AUTHORIZED SIGNATURE DATE PHONE

TOTAL DUE: _____