

PER DRINK EXCISE TAX (ON DISTILLED SPIRITS) REPORT FORM

Instructions: This report must be filed and the tax paid **by the 20th of the month** following the month in which the tax was collected to avoid possible fine, suspension of license, or loss of license. (See Lumpkin County Code of Ordinances for further information.) The report and tax are due by the 10th of the month and are considered late after the 20th day of the month.

Business Name: _____

Georgia Sales Tax Number: _____

Lumpkin County Alcoholic Beverage License Number: _____

This Report Covers Tax Collected During the Month of: _____, 20____

COMPUTATION OF AMOUNT TO BE REMITTED

Line 1 \$ _____ **Gross Sales Proceeds**

Line 2 \$ _____ **Less Deduction** equal to rate authorized for deductions from state tax under part V of the Georgia Retailer's and Consumer's Sales and Use Tax Act, O.C.G.A. §48-8-50, provided the tax is not delinquent at time of payment.

Line 3 \$ _____ **Net Taxable Proceeds** (Subtract Line 2 from Line 1)

Line 4 \$ _____ **Total Tax to be Paid** (Line 3 x _____) by 10th of the month.

NOTE: If no Late Payments, Enter \$0 on Line 5 and Proceed to Line 6

Line 5 \$ _____ **Late Payment Penalty** (\$25 for every month late) after 20th of month

Line 6 \$ _____ **Total Tax and Penalty to be Paid** (Add Lines 4 and 5)

NOTE: REPORTS MUST BE RECEIVED BY OUR OFFICE BY THE 20th OF THE MONTH

POST MARKED DATE DOES NOT QUALIFY AS RECEIVED

Please make check for the amount on Line 6 payable to the Lumpkin County Board of Commissioners and forward with a copy of this report to: Lumpkin County Board of Commissioners, Attn: County Clerk, 99 Courthouse Hill, Suite H Dahlonega, GA 30533.

Statement: I do hereby declare under penalty of law that the information contained in this report is true and accurate to the best of my knowledge.

Date: _____ Signature: _____

Title: _____