PER DRINK EXCISE TAX (ON DISTILLED SPIRITS) REPORT FORM

Instructions: Excise tax payments and reports are due by the 20th of each month. If the tax is not paid by the deadline, there is a **10% penalty**. If the report is submitted after the 20th, there is a **$25 late-filing fee for every month the report is late.**

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 0.03**)**

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

Line 5 $ _____ **Late Payment Penalty** (Line 4 + 10%, also $25.00 for every month report is late)

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: _____