# RETAIL EXCISE TAX RETURN ON LIQUOR BY THE DRINK

**20____**

The City of Johns Creek (City) levies an excise tax upon the retail sale of beverages containing distilled spirits purchased by the drink in the City in the amount of 3% of the purchase price of each drink.

Excise taxes collected are due to the Revenue Division of the City on or before the 20th day of the month following the month in which the alcoholic beverages are sold by the retailer within the City. Failure to pay the excise tax by the due date will result in the imposition of penalty and interest.

All checks, money orders or cashier's checks shall be made payable to the *City of Johns Creek* and mailed with the completed return by the due date to the following address:

City of Johns Creek
Revenue
12000 Findley Rd, Suite 400
Johns Creek, GA 30097

Vendor Credit

Licensees collecting the tax shall be allowed 3% of the first $3,000 of tax due and ½% of the amount in excess of $3,000 as a vendor's credit and shall be reimbursed in the form of a deduction in submitting, reporting and paying the amount due, if the amount due is not delinquent at the time of payment.

For inquiries, contact the Revenue Division by phone at (678) 512-3200 or by email at revenue@johnscreekga.gov.

| CITY OF JOHNS CREEK RETAIL EXCISE TAX RETURN ON LIQUOR BY THE DRINK | | | | | |
|---|---|---|---|---|---|
| CONTROL NUMBER | PERIOD | DUE DATE | BUSINESS NAME | | |
| LOCATION ADDRESS | | | PHONE NUMBER | PRINT NAME OF INDIVIDUAL | |
| SIGNATURE _____ TITLE _____ DATE _____<br>*I hereby certify, under penalty of perjury, that statements made herein are to the best of my knowledge true & correct.* | | | | | |
| 1. Gross Sales for the Month | | | | | |
| a. Food | $ | | c. Malt Beverages | $ | |
| b. Distilled Spirits (Liquor) | $ | | d. Wine | $ | |
| e. Total Gross Sales for the Month – Add lines 1a through 1d | | | | $ | |
| 2. Gross Sales of Liquor by the Drink – line 1b | | | | $ | |
| 3. Tax – 3% of line 2 | | | | $ | |
| 4. Vendor's Credit<br>If return is filed & paid on or before the due date | | | a. 3% of the first $3,000 of tax due (line 3) | $ | |
| | | | b. ½% of the tax due (line 3) in excess of $3,000 | $ | |
| | | | c. Total Vendor Credit – line 4a plus 4b | $ | |
| 5. Late Filing Fee<br>If return is filed after due date | | | a. Penalty (15% of line 3) | $ | |
| | | | b. Interest (1% of line 3 per month, or fraction thereof) | $ | |
| | | | c. Total Penalty & Interest Due – line 5a plus 5b | $ | |
| **6. Total Due & Payable** – line 3 minus 4c plus 5c | | | | **$** | |

**STAFF USE:** REVENUE: Initials: _____ Amount Due: _____ Amount Paid: _____

Balance Due: _____ Receipt #: _____ Date Received: _____