



**COLUMBUS CONSOLIDATED GOVERNMENT**

*Georgia's First Consolidated Government*

0101-099-1999-4059

**FINANCE DEPARTMENT**

**REVENUE DIVISION - Occupation Tax Section**

**3111 Citizens Way, P.O. Box 1397, Columbus, Georgia 31902-1397**

**706-653-4100, Fax 706-225-3780**

DEPARTMENTAL USE ONLY:  
Amount To Be Validated \$ \_\_\_\_\_

**MIXED DRINKS EXCISE TAX FORM**

MONTH OR PERIOD ENDING: \_\_\_\_\_

MIXED DRINK LICENSE ACCOUNT #: \_\_\_\_\_

BUSINESS NAME: \_\_\_\_\_

BUSINESS ADDRESS: \_\_\_\_\_

1. GROSS MIXED DRINKS SALES (EXCLUDE BEER & WINE SALES) \$ \_\_\_\_\_

2. TAX DUE OF 3% ON THE GROSS MIXED DRINK SALES: (Line 1 X 3%) \$ \_\_\_\_\_

3. LESS 3% DISCOUNT FOR PAYMENT POSTMARKED BY THE 20<sup>th</sup>: (Line 2 X 3%) \$ \_\_\_\_\_

OR

4. PENALTY OF 10% ON THE TAX DUE IF RECEIVED AFTER THE 20<sup>th</sup>: (Line 2 X 10%) \$ \_\_\_\_\_

5. TOTAL TAX DUE: (Line 2+4) or (Line 2-3) \$ \_\_\_\_\_

AVERAGE OUNCES PER MIXED DRINK: \_\_\_\_\_

AVERAGE PRICE PER MIXED DRINK: \_\_\_\_\_

MUST BE POSTMARKED ON OR BEFORE THE 20<sup>TH</sup> DAY OF THE MONTH FOLLOWING THE MONTH BEING REPORTED.

**MAKE CHECKS PAYABLE TO: COLUMBUS CONSOLIDATED GOVERNMENT.**

**MAIL FORM & CHECK TO: OCCUPATION TAX SECTION  
P.O. BOX 1397  
COLUMBUS, GA 31902-1397**

***I HEREBY CERTIFY THAT THE STATEMENTS MADE HEREIN AND IN ANY SUPPORTING SCHEDULES ARE TRUE, CORRECT, AND COMPLETE TO THE BEST OF MY KNOWLEDGE.***

\_\_\_\_\_  
PRINT NAME

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
TITLE

\_\_\_\_\_  
PHONE NUMBER

\_\_\_\_\_  
DATE

**\*\*\*\*\*PLEASE DO NOT ALTER THE ORIGINAL FORMAT AND CONTENTS OF THIS FORM\*\*\*\*\***

# INVENTORY REPORTING WORKSHEET (OPTIONAL)

FOR THE MONTH OR PERIOD ENDING: \_\_\_\_\_

\*It is not required that this worksheet be returned with the monthly report. However, this information may be requested during an alcohol audit.\*

List your inventory purchases of liquor (exclude beer & wine) from licensed wholesalers, for the month being reported.

<u>Wholesaler Name</u>	<u>In Liters</u>	OR	<u>In Ounces</u>
1. _____	_____		_____
2. _____	_____		_____
3. _____	_____		_____
4. _____	_____		_____
5. _____	_____		_____
6. _____	_____		_____
7. _____	_____		_____
8. Total Volume Purchased	(SUM Lines 1-7)		_____
9. Beginning Inventory	(+)		_____
10. Ending Inventory	(-)		_____
11. Total Volume Consumed	<u>= ( 8+9) - 10</u>		_____

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\*\*\*\*\*NOTICE\*\*\*\*\*NOTICE\*\*\*\*\*NOTICE\*\*\*\*\*NOTICE\*\*\*\*\*

To ensure proper processing, please **DO NOT** alter the enclosed Mixed Drinks Excise Tax Forms from its original format.

### ALCOHOL EXCISE TAX FORM INSTRUCTIONS

Enclosed are the forms needed for filing your monthly Alcoholic Beverage Excise Taxes. The form is to be returned to the Occupation Tax Section and will be accepted only if it is properly completed and signed. Please take time to read the instructions and look over the form on both sides carefully before you begin.

The preprinted information includes your mixed drinks license account number, business name, and business address. If any changes need to be made to this account, please contact this office immediately for further instructions.

*The Alcohol Excise Tax Form must be filed and taxes paid by the 20<sup>th</sup> of the month following the period for which the tax is due. If the 20<sup>th</sup> falls on a weekend or national holiday, the due date will be the next business day. Failure to file and pay the taxes by the due date will result in a 10% penalty, a possible court citation and the loss of the 3% discount. To determine the date received when filing and paying by mail, this department will go by the postmark from the United States Post Office, not a metered date from a business establishment.*

### INSTRUCTIONS

- LINE 1.** Enter the gross total from the sales of *mixed drinks only*. Please do not include beer and wine sales.
- LINE 2.** Enter the tax due by multiplying line 1 by 3%.
- LINE 3.** A discount of 3% is allowed providing the form is not delinquent and the taxes are paid in full. Enter on line 3 the discount allowed by multiplying line 2 by 3%.
- LINE 4.** Failure to file a timely return and pay the full amount due by the 20<sup>th</sup>, shall result in the assessment of a 10% penalty on the tax due. Enter the penalty due by multiplying line 2 by 10%.
- LINE 5.** *If timely*, enter amount due of line 2 minus line 3.  
*If delinquent*, enter amount due of line 2 plus line 4.

Please calculate the average ounces per mixed drink and the average price per mixed drink and include those averages on the last two (2) lines of the Excise Tax Reporting section of the form.

Print your name, title, and a telephone number where you can be reached and sign and date the form prior to submitting to the Occupation Tax Section.

The reverse side of the form is optional, however, that information may be requested in the event of an audit. It may also be used as a tool for you to keep track of your inventory if you do not already have a system in place.