

City of Dallas Sales Volume Ratio and Return of Distilled Spirits Excise Tax Form

The City of Dallas 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 City of Dallas 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 Dallas and mailed with the completed and signed return form by the due date to the following address:

City of Dallas
200 Main St.
Dallas, GA 30132

For Period of (Month/Year Reporting) _____ to _____

Name of Business: _____

Owner: _____

Address: _____ City, State, Zip: _____

Excise Tax Section

1. Gross Receipts – (All sales of Alcoholic Beverages by the drink) \$ _____
(Amount should match Line 9 Minus Line 10)
2. Exempt Receipts – (All Alcoholic Beverages **EXCEPT** Distilled Spirits) \$ _____
3. Net Taxable Receipts – (Line 1 Minus Line 2) \$ _____
4. Tax Due before any adjustments (Line 3 x 3% (.03)) \$ _____
5. Vendor's Credit: (if paid on or before the 20th of the Month) \$ _____
(DEDUCT 3% (.03) of first \$3000 of Line 4 and ½% (.005) of amount in excess of \$3000 of Line 4)
6. Penalty (**ADD** 25% of Line 4 if paid **AFTER** the 20th of the Month) \$ _____
7. Interest (**ADD** 1% of Line 4 per month if paid **AFTER** the 20th of the Month) \$ _____
8. **TOTAL AMOUNT DUE** (Line 4 Minus Line 5 – **OR** – Line 4 Plus Lines 6 & 7) \$ _____

Volume Ratio Section

9. Total Gross Receipts (All Combined Sales) \$ _____
10. Total Merchandise, Services, or Food Sales (Other than Alcohol Beverages) \$ _____
11. Percent of Non-Alcohol Sales (Line 10 Divided by Line 9 x 100 equals %) % _____
12. Percent of Alcohol Sales (Line 1 Divided by Line 10 x 100 equals %) % _____

Refer to Code of Ordinances Section 4-32. – Imposition and rate of tax
Section 4-83. – Sales volume ratio for select businesses

I hereby certify that the information and statements contained herein and in any schedule of exhibits are true, correct, and complete to the best of my knowledge:

Printed Name of Preparer: _____ Title: _____

Signature: _____ Date: _____