



CITY OF ROYSTON

RETAIL EXCISE TAX RETURN ON LIQUOR BY THE DRINK

Excise Tax Returns are due on or before the 20th day of the month following the month in which the distilled spirits are sold by the retailer within the city limits. Failure to pay the excise tax by the due date will result in the imposition of a Late Filing Fee & Interest due. Interest is to be calculated per day until paid. Questions can be directed to the City Clerk by calling 706-245-7232.

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

City of Royston
684 Franklin Springs St
Royston, GA 30662

CITY OF ROYSTON RETAIL EXCISE TAX RETURN ON LIQUOR BY THE DRINK					
MONTH	YEAR	BUSINESS NAME			
LOCATION ADDRESS			PHONE NUMBER	PREPARER'S NAME	
Signature of Preparer		Title	Date	For City Use: Date Received	
<i>I hereby certify that statements made are true and correct to the best of my knowledge</i>					
1. Gross Sales for the Month					
a. Food & Non-Alcoholic Beverages	\$		c. Malt Beverages	\$	
b. Distilled Spirits (Liquor)	\$		d. Wine	\$	
Gross Sales for the Month of all Food & Beverages: - add lines 1a through 1d				\$	
2. Gross Sales of Distilled Spirits- Liquor by the Drink (line 1b)					\$
3. Tax = 3% of line 2					\$
If filing on time- by the 20th of the month : reduce by vendor credit					
4. Vendors Credit- only on returns filed by the 20th			3% of tax due (line 3)		-
If filing after the 20th of the month : add Penalty Late Fee & Interest					
5a. Late Filing Fee - if return is filed after the due date			10% of tax due (line3)		+
5b. Interest calculated Prime Rate + 3% (clerk will calculate upon receipt)					+
5c. Total Late Fee & Interest			5a + 5b		=
6. Total Due & Payable - line 3 minus line 4c or plus 5c				\$	