



**FULTON COUNTY, GEORGIA
TAX RETURN ON SALES OF
LIQUOR BY THE DRINK**

**REQUIRED OF ALL LICENSEES WITH A
CONSUMPTION ON PREMISES – DISTILLED SPIRITS LICENSE**

Month _____ Year _____

Contact Name:

Telephone #:

RDS Account Number:

License Number:

THIS RETURN IS SUBJECT TO AUDIT

Each person and/or business licensed for consumption on the premises of distilled spirits in unincorporated Fulton County must collect a tax of three percent (3%) on the sale of liquor by the drink. This tax is due and payable to the Fulton County Tax Commissioner monthly on or before the 20th day of the month following the month the tax was collected. Returns remitted by mail must be postmarked by the 20th of the month due. For example the tax collected for the month of January is due and payable on or before February 20th. When paid timely the licensee may deduct and retain three percent (3%) of the first \$3,000 of tax and one-half percent (1/2%) of the amount of tax in excess of \$3,000 as a vendors credit. For failure to pay by the due date the licensee loses the vendor's credit and is subject to paying a penalty and interest on the tax due. The penalty is fifteen percent (15%) of the amount due. The interest rate is three-fourths of one percent (.75%) per month or fraction thereof on the delinquent tax.

Gross Sales for the month:

Food \$ _____ Beer \$ _____ Wine \$ _____

- | | |
|---|----------|
| 1. Gross sales of liquor-by-the-drink | \$ _____ |
| 2. Tax (3% of line 1) | \$ _____ |
| 3. Vender's Credit (deduct 3% of first \$3,000 of line 2, and ½% of amount in excess of \$3,000 on line 2, if not delinquent) | \$ _____ |
| 4. Penalty (add 15% of line 2, if delinquent) | \$ _____ |
| 5. Interest (add .75% compounded for each month or fraction thereof line 2 is delinquent) | \$ _____ |

TOTAL AMOUNT DUE

\$ _____
(Make Check Payable To: Tax Trust Account)

I DECLARE UNDER PENALTIES PRESCRIBED THAT THE INFORMATION PROVIDED IN THIS RETURN IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

SIGNED _____ TITLE _____ DATE _____

Return original with remittance to the Tax Trust Account, mail to RDS, PO Box 830725, Birmingham, Alabama 35283. For assistance call 800-556-7274. Mailed return must be postmarked on or before the 20th of the month.

FORM DISCLAIMER: Please note that the administration and rate changes on the RDS Advisory and RDS tax forms are updated once the required information has been received, verified, and validated in compliance with RDS policy. Any information received before or after the publication of an RDS Advisory or tax form will not be guaranteed to appear on said forms until all such requirements have been met. RDS is not responsible for incorrect information and/or improper use of the information provided. All updates are completed on a timely basis once the requirements have been met. For the most current RDS administration and/or rate information provided, please visit our website at www.revds.com.

RETURNED CHECK DISCLAIMER: When you make a payment by check, you authorize us to use information from your check to make a one-time electronic fund transfer from your checking account according to the terms of your check or to process that transaction as a check. When we use your check to make an electronic fund transfer, funds may be withdrawn from your checking account as soon as the same day we receive your payment, and you will not receive your check back from your financial institution. If there are insufficient funds in your checking account, you authorize us to charge a Returned Payment Fee in the amount set forth below and collect that amount through an electronic fund transfer from your checking account, if permitted by applicable law. **IF YOUR CHECK OR OTHER PAYMENT IS RETURNED UNPAID** by your bank, we may, if permitted by applicable law, charge a Returned Payment Fee of \$ 50 in KY and VA; \$40 in DE and MS; \$ 35 in MD; \$30 in AL, OH, SC, TN, and TX; \$25 in AR, IL, MO, NC and WV; \$20 in IN; the greater of 5% of the check or (i) \$30 in GA or (ii) \$25 in LA; the greater of 5% of the check or (i) \$25 if the check is under \$50, (ii) \$30 if the check is between \$50 and \$300 or (iii) \$40 if the check is over \$300 in FL. Effective July 1, 2010, each returned item received by RDS due to insufficient funds will be electronically represented to the presenters' bank no more than two times in an effort to obtain payment. RDS is not responsible for any additional bank fees that will accrue due to the resubmission of the returned item.