

CITY OF DOTHAN, ALABAMA

P.O. BOX 2128, DOTHAN, AL 36302

Telephone 334-615-3166



WHISKEY OR LIQUOR TAX RETURN

TAX REMITTANCES MUST BE IN HAND ON OR BEFORE THE 20TH OF EACH MONTH

Sec. 6-67. License tax reports, payments and penalty.

- (a) The tax levied under this division shall be due and payable in monthly installments **on or before the 20th day of the month** next succeeding the month in which the sales are made. **On or before the 20th day of each month** after the tax shall take effect, every person upon whom the tax is levied shall render to the city, on a form prescribed by the city, a true and correct statement showing the gross receipts of liquor sold during the next preceding month, which report shall accompany payment of the tax levied.
- (b) Any person who fails to pay such tax within the time required under this section shall pay, in addition to the tax, a penalty of ten percent of the amount of tax due, together with interest thereon at the rate of one-half of one percent per month or fraction thereof from the date at which the tax became due and payable. Such penalty and interest shall be assessed and collected as part of the tax. However, the revenue officer, upon the approval of the board of commissioners if a good and sufficient reason is shown, may waive the penalty of ten percent and the interest or a portion thereof. **Any tax not paid by the 20th of the month following the date due shall be considered delinquent, and the Planning Director shall proceed to collect the delinquent tax in accordance with section 18-12. In addition, failure to pay this tax when due shall constitute grounds for revocation of any license issued under this division.**

PREPARE A SEPARATE RETURN FOR EACH PLACE OF BUSINESS

Business Name: _____ Account #: _____

Business Address: _____

Contact Name: _____ Telephone #: _____

This payment is for the month of _____, 20____,

- | | |
|---|----------|
| 1. Total Gross Sales | \$ _____ |
| 2. Less sales other than whiskey or liquor | \$ _____ |
| 3. Total amount remaining as a measure of tax | \$ _____ |
| 4. Amount of tax due at 4% | \$ _____ |
| 5. If not paid on time, add 10% of tax as penalty | \$ _____ |
| 6. Interest-Quarterly | \$ _____ |
| a. Calculation found at https://revenue.alabama.gov/assessments/quarterly-interest-rates/ | |
| 7. Total amount of remittances | \$ _____ |

I have reviewed this Return, including the accompanying schedules or statements, and it is to the best of my knowledge, a true and complete return, made in good faith, for the period stated.

This _____ day of _____, 20____

Signature

State whether owner, member of firm, or title, if officer of Corp.

For office use only: Received _____ Check #: _____ Credit Card Approval: _____ Cash: _____

Date returned for penalty and interest: _____

Updated April 2018. This form supersedes all previous forms.