



CITY OF ATLANTA  
DEPARTMENT OF FINANCE | OFFICE OF REVENUE | BUSINESS TAX DIVISION  
55 TRINITY AVENUE, S.W. – SUITE 1350  
ATLANTA, GEORGIA 30303  
PHONE: (404) 330-6270 | WEB: [WWW.ATL311.COM](http://WWW.ATL311.COM)



Please review the Atlanta Code of Ordinances that governs wine and distilled spirits registrants to ensure monthly compliance.

- **Sec. 10-166. - Levy.** All wholesale dealers engaged in the city in the business of selling wine or distilled spirits, as defined under the laws of the state, there is imposed and levied upon all such wholesale dealers within the city a tax for the privilege of doing such business in the city, to be computed and collected as set forth in this section.

The amount of the tax imposed on such dealers shall be computed on the following basis:

- (1) Wholesale dealers in distilled spirits (fortified wine excluded), per liter .....\$ 0.22
- (2) Wholesale dealers in wine, per liter .....0.22

The special or excise tax imposed in this section upon such wholesale sales shall be paid by the wholesale dealers by the tenth (10<sup>th</sup>) of each month based upon the volume in liters of liquor and wine sold during the previous month. For prompt payment on or before the tenth of each month, the wholesale dealer shall be entitled to receive and may deduct from such remittance two percent (2%) of the total tax for the preceding month.

**Sec. 10-167. - Payment of tax; records; report of sales.** The tax imposed shall be computable and payable monthly. Each wholesale dealer or distributor selling, shipping or delivering wines or distilled spirits to any retail dealer in the city, whether delivered to the retail dealer's place of business in the city or elsewhere for resale in the city, shall as a condition to the privilege of carrying on the business in the city:

- Keep true and correct records of all sales, shipments or deliveries of wines or distilled spirits to each retail dealer in the city, such records to be preserved for a period of one year and to be made available on request for the inspection of any duly authorized representative of the city.
- On or before the tenth day of each calendar month make a verified and comprehensive return to the city, which shall correctly show all sales and deliveries of wines or distilled spirits made to or for retail dealers in the city for the month immediately preceding the report. The report shall show the name and address of each retail dealer, the quantities delivered to each retail dealer, the amount collected under the terms of this subdivision, and such other information as may be called for by the city. The report shall be accompanied by remittance to the city for all taxes collected or due as shown on the report.



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**LIQUOR AND WINE WHOLESALE TAX**

ACCOUNT #: \_\_\_\_\_

In compliance with the Ordinance of the City of Atlanta, the following is a report to the City of Atlanta of all Wholesale Sales and deliveries for the month of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_ liters of Spirituous Liquor @ \$0.22 per liter \_\_\_\_\_

\_\_\_\_\_ liters of Wine @ \$0.22 per liter \_\_\_\_\_

Name of Distributor: \_\_\_\_\_ Federal Tax I.D. #: \_\_\_\_\_

Contact Person: \_\_\_\_\_ Title: \_\_\_\_\_

Business Address: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Email Address: \_\_\_\_\_ Phone: \_\_\_\_\_

The 2% discount is allowed only if payment is made (postmarked) by the 10<sup>th</sup> day of the month, following the month in which sales are made.

**\*\*RETURN ORIGINAL TO THE CITY OF ATLANTA – RETAIN COPY FOR YOUR RECORDS\*\***

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**ACKNOWLEDGEMENT AND CONFIRMATION**

I declare under penalty of making false declaration, that I am authorized to complete this form and to the best of my knowledge and belief, it is a true, correct and complete statement made in good faith.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

\*\*\*\*\*

**OFFICIAL USE ONLY**

Processed By: \_\_\_\_\_ Date: \_\_\_\_\_ Account #: \_\_\_\_\_