



City of New Orleans

Department of Finance

High Alcoholic Content Wholesale Dealer Excise or License Tax Return

Trade Name: _____

Account Number: _____ Tax Period _____ (Month/Year)

	Column A	Column B	Column C	Column D
Alcoholic Beverages (High Content Only)	Liquor, Sparkling Wines and Still Wine more than 24% alcohol by volume (Gallons)	Still Wine between 14% and 24% alcohol by volume (Gallons)	Still Wine not more than 14% by volume (Gallons)	Total
1. TOTAL LITERS DELIVERED/HANDLED				
2. LESS SALES RETURNS, EXPORTS OR DAMAGE ALLOWANCE				
3. ADJUSTED GROSS (SUBTRACT LINE 2 FROM LINE 1)				
4. TOTAL GALLONAGE SUBJECT TO TAX LITER TO GALLON CONVERSION (MULTIPLY LINE 3 BY 0.26417205)				
5. TAX RATE	\$.40	\$.10	\$.05	
6. TAX (SEE INSTRUCTIONS)				
7. LESS DISCOUNT FOR TIMELY FILING-5% (MULTIPLY LINE 6 BY 5%; IF LATE ENTER \$0)				
8. ADJUSTED GALLONAGE TAX DUE (SUBTRACT LINE 7 FROM LINE 6)				
9. PENALTY (LESS THAN 10 DAYS LATE LINE 4 X 5%) (MORE THAN 10 DAYS LATE LINE 4 X 20%)				
10. TOTAL GALLONAGE LICENSE TAX DUE (ADD LINES 8 AND 9)				
T1. TOTAL ALCOHOLIC BEVERAGE TAX (ADD LINE 10 OF COLUMNS A THROUGH D)				

Total tax due..... (Figure in Line 6, Column E) \$ _____

Under the penalties of perjury, I declare that I have examined this return, including all accompanying documents, and to the best of my knowledge and belief, it is true, correct, and complete.

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Signature of Preparer

Date

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Print Name

Mail this return and payment to the address below:

CITY OF NEW ORLEANS/BUREAU OF REVENUE

1300 PERDIDO ST., ROOM 1W15

ATTN: ABO UNIT

NEW ORLEANS, LA 70112

Tax Notice to Taxpayers

The Alcoholic Beverage excise or license tax shall be due and payable by every wholesaler, manufacturer, distributor or dealer that delivers alcoholic beverages to retail dealers within the City of New Orleans. This includes wholesaler dealers or manufacturers who are domiciled within or outside of Orleans Parish city limits and deliver to retail dealers within the parish. Common carrier deliveries are excluded.

RETURNS ARE DUE BY THE 20TH OF THE FOLLOWING REPORTING MONTH, i.e., January report is due February 20th. **DO NOT SEND CASH.**

Instructions for the High Alcoholic Content Wholesale Dealer Excise or License Tax Return Alcoholic Beverages

- Line 1. Enter the total liters of high alcoholic beverages handled, sold or delivered to Orleans Parish.
- Line 2. A deduction of taxes paid if the dealer provides information regarding merchandise returned, damaged or destroyed. Also, if taxes were paid on items shipped outside the city or state, it can be subtracted from the total liters delivered/handled on Line 1.
- Line 3. Subtract Line 2 from Line 1.
- Line 4. Convert liters of beverages reported on Line 3, Column A to gallons by multiplying Line 3 by 0.26417205, the conversion factor of liters to gallons.
- Line 5. Tax Rate-Alcoholic Beverages
- Line 6. Compute tax due. Multiply Line 4, Column A through D by the tax rates shown on Line 5.
- Line 7. According to Chapter 10-544(d), returns filed timely are allowed a discount of taxes due. The discount is 6%, 1% of which is retained by the Department of Finance to cover the cost of administration. Multiply Line 6 by 5%.
- Line 8. Subtract Line 7 from Line 6.
- Line 9. Penalty. If the tax return is filed late there will be a penalty assessed on the tax due. Returns filed between the 21st and 30th of the month due, a penalty of 5% is due on the tax calculated on Line 4. Any returns remitted after the 30th of the month, a 20% penalty is due on the tax calculated on Line 4 of the return.
- Line 10. Add lines 8 and 9, Columns A through D.
- T1. Enter the total of Line 10, Columns A through D.

Definitions:

"Beverages of low alcoholic content" means alcoholic beverages containing not more than six than six percent by volume.

"Beverages of high alcoholic content" means alcoholic beverages containing more than six percent by volume.

Tax Rates:

Tax is levied on all beverages of high and low alcohol content handled in Orleans Parish of the state of Louisiana. City of New Orleans Code 10-501 provides the tax rates for beverages of alcoholic content listed below according to classification:

Classification	Tax Rates
Liquors, sparkling wines, still wines more than 24% by volume	\$.40
Still wines with an alcohol content of 14%-24% by volume	\$.10
Still wine having an alcoholic content under 14% by volume	\$.05
All beverages of low alcoholic content, less than 6% by volume	\$1.50 per standard 31-gallon barrel