

CITY OF MONTGOMERY—BEER TAX REPORT

Mailing Address (please make check payable to the City of Montgomery):

P.O. Box 830469

Birmingham, AL 35283-0469

City Account Number _____

Date _____

Name of Firm _____

Address of Firm _____

For Month of _____ 20____

INVENTORY SUMMARY

Containers per case	Container size (in oz)	Number of cases				Tax rate (see table below)	Tax due
		Beginning of month (1)	Received during month (2)	End of month (3)	Sold during month (1) + (2) - (3)		

Tax Rate Table

Montgomery City Ordinance 48-91 specifies Beer tax rates as described below:	
For a case of 24 containers,	
If the container volume is	Then the tax rate per case is
7 oz	\$ 0.78
8 oz	\$ 0.78
12 oz	\$ 1.17
14 oz	\$ 1.56
16 oz	\$ 1.56
For other case sizes and/or container volumes,	
1. Convert metric sizes to oz equivalents if necessary	
2. Divide the container volume (in oz) by 4. Round up to the next larger whole number if there is a remainder. For example, a 21-oz container yields 6 (21/4 = 5.25, rounded up).	
3. Then the tax rate per case is	
(# containers per case) x (Step 1 result) x \$ 0.01625,	
rounded to the nearest cent	
4. For example, the tax rate per case for 21-oz containers packaged 18 to a case is	
18 x 6 x \$ 0.01625 = \$ 1.76 per case.	

Tax Reckoning

Sum of Tax Due column (4)	
Total Exemptions (list on back) (5)	
Total Tax Due (4-5) (6)	
Late filing fee of the greater of \$ 50 or 10 % of total tax, if form not postmarked by 15 th of month due (7)	
Penalty of 10 % of Total Tax plus 1 % per month delinquent, if form not postmarked by 15 th of month due (8)	
Discount of 2 ½ %, if form postmarked by 15 th of month due (9)	
Net Due (6 + 7 + 8 - 9)	
I hereby certify that the foregoing is a full and true report as stated.	
Firm _____	
By _____	