



## Schedule J Monthly Regulatory Fee2 Instructions

1. Calculate total Gross Receipts from Food Sales. Enter amount on (Line 1).
2. Calculate total Gross Receipts for sale of Alcoholic Beverages of each license issued by the ABC Administrator. Enter amount on (Line 2).
3. Regulatory Fee: Calculate 6% of amount entered for Gross Receipts for sale of Alcoholic Beverages by the Drink on (Line 2), enter result on (Line 3).
4. Monthly License Fee Credit: License fee paid for alcohol license(s), divide by how many quarters are remaining, enter amount (Line 4).
5. Enter amount of calculation of Regulatory Fee (Line 3) less Quarterly Credit (Line 4) on (Line 5).
6. Penalty for Late Payment: Failure to file a return and pay monthly remittance by the due date is to be calculated at five percent (5%) of the regulatory fee(s) due (Line 5) for each ninety (90) days or fraction thereof. The total late filing penalty shall not exceed twenty-five percent (25%) of the regulatory fee due (Line 5); provided however, that in no case shall the penalty be less than 10 dollars (\$10.00). Enter amount on (Line 6).
7. Interest for Late Payment: Calculate Interest at the rate of eight percent (8%) per annum. This will apply to any late payments of regulatory fee due (Line 5). Enter amount on (Line 7).
8. Total Regulatory Fee Due: Calculate Subtotal Regulatory Fee Due (Line 5), Penalty for Late Payment (Line 6), and Interest for Late Payment (Line 7) and enter amount on (Line 8).

