



## Instructions for Completing the Monthly Ohio Wine and Mixed Beverage Tax Return (ALC 36)

1. Every Ohio A-2, A-4, B-3, B-4 and B-5 liquor permit holder is required to file a return on or before the 18th day of the month following the report period. Those persons whose authority to deal in alcoholic beverages is limited to a B-2 liquor permit are not required to file tax returns unless they improperly purchase such products from a source located outside this state.
2. A return must be properly completed and filed each month by the above liquor permit holders even though no tax liability was incurred during such period.
3. The return must be completed on all lines. If a line does not apply, the word "NONE" must be inserted.
4. Form ALC 36, Ohio Wine and Mixed Beverage Tax Return, consists of the face of the return and supporting schedules.

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### Explanation of Lines on Face of Return (ALC 36)

1. Enter from line 1 of Schedule A the taxable gallons of each type of bottled beverage purchased and/or received from a source outside Ohio during the report period.
  2. Enter on this line the total gallonage of bottled beverage removed from a bonded warehouse. Transfer of beverage from one bonded warehouse to another bonded warehouse is not considered as being removed from bond.
  3. Enter the gallons of bulk beverage removed from a bonded warehouse or purchased from suppliers in bulk (not in bond) and bottled by you during the report period.
  4. Enter the total gallonage of mixed beverage bottled and sold in Ohio (A-4 permit holders only).
  5. Total of lines 1, 2, 3 and 4.
  6. Enter sales of wine for sacramental purposes from Schedule B, by B-3 liquor permit holders only, substantiated by properly executed exemption certificates. Such certificates should be retained by the B-3 permit holder and be readily available for inspection.
  7. Enter sales in interstate commerce from Schedule C. Records must be maintained substantiating delivery of such products to a destination outside Ohio for sale or distribution outside this state.
  8. Enter sales to regularly established nonappropriated fund activities of the United States government from Schedule B.
  9. Enter total of lines 6, 7 and 8 as your total exempt sales.
  10. Deduct line 9 from line 5. This figure represents the gallonage of each type of beverage subject to tax during the report period.
  11. Enter the amount of tax liability for each type of beverage (multiply totals on line 10 by the applicable tax rates).
  12. Enter on this line the tax liability. (Total of the individual amounts of tax liability shown on line 11.)
  13. Additional tax to be credited to the Grape Industries Fund. Enter the total gallons reported on line 10 columns A, B, C and E. Do **not** include columns D and F. Multiply gallons by 2¢ and enter.
  14. Wine purchases from an Ohio winery on which tax was paid to the supplier and subsequently sold to an authorized agency of the U.S. government or sold in interstate commerce.
  15. Enter total of lines 12 and 13 less line 14.
  16. Enter as a discount three percent (3%) of the amount shown on line 15 provided your return is received by the Ohio Department of Taxation on or before the 18th day of the month following the report period, accompanied by payment of the tax to be paid with the return. Since the date on which returns and payments are received by the Ohio Department of Taxation provides the sole basis for qualification of the discount, ample time should be allowed if postal delivery is used.
  17. Line 15 less line 16 is the amount to be paid with this return. Remittance should be made payable to the Ohio Treasurer of State and must accompany your return. If you do **not** qualify for the discount on line 16, enter the amount shown on line 15.
- If you have any questions concerning Ohio's wine and mixed beverage tax, please contact the Ohio Department of Taxation, Excise Tax Section, P.O. 530, Columbus, OH 43216-0530, or call us at (855) 466-3921.