

Instructions for Completing the Annual Ohio Wine Tax Return for B2a and/or S Permit Holders [ALC 36 B2a/S (A)]

1. Every Ohio B2a and/or S permit holder is required to file a tax return on or before the 18th day of the month following the reporting period.
2. A return must be properly completed and filed each year by the above liquor permit holder even though no tax liability was incurred during the reporting period. A return not timely filed will be subject to a \$1-per-day late charge each day that the return is late.

Explanation of Lines on Face of Return [ALC 36 B2a/S (A)]

Note: Line 1 must be reported in gallons rounded to the nearest hundredth.

1. All sales made to Ohio retailers/Ohio consumers must be recorded on this line. (These figures in gallons should be recorded in a report or spreadsheet in invoice numerical sequence and should be made available at an audit.) Report on line 1 the totals, in gallons, of the different categories of wine. Please do not attach this spreadsheet or report to this return.
2. Enter the total gallons for all columns on line 1 of the tax return. Multiply the gallons by 2¢ per gallon to be credited to the Grape Industries Fund.
3. Enter as a discount 3% of the amount shown on line 2 provided your return will be received by the Ohio Department of Taxation on or before the 18th day of the month following the reporting period, along with your remittance of the tax due. Ample time should be given since the date the Department of Taxation date stamps the return provides the sole basis for qualification of the discount. If your return will not be received by the 18th of the following month, write "None" on this line.
4. Deduct line 3 from line 2. This is the amount of tax you must pay with your return. Make your remittance payable to the Treasurer of State of Ohio. Your return must accompany this payment.