

Instructions for Completing the Monthly Ohio Beer and Malt Beverage Tax Return (ALC-83)

1. Every A-1 liquor permit holder in Ohio, every bottler, importer, wholesale dealer, broker, producer or manufacturer of beer and/or malt beverages outside this state and within the United States, and every B-1 permit holder and importer in Ohio importing beer and/or malt beverages from outside the United States is required to prepare and file a return on or before the 10th day of the month following the report period. B-1 liquor permit holders and importers should report only Ohio sales of beer and malt beverage on which Ohio tax has not been paid.
2. A return must be properly completed and filed each month 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.

Schedule A

Beer and malt beverages in barrels.

1. Enter the number of barrels (according to size) sold in Ohio and/or consumed on your premises in Ohio.

2. Multiply line 1 by the tax rates.
3. Tax liability. Total of amount on line 2. Carry forward to line 1 on the face of the return.

Schedule B

Beer and malt beverages in containers other than barrels.

1. Enter the number of cases (according to number of containers per case and container size) sold in Ohio and/or consumed on your premises in Ohio.
2. Multiply line 1 by the tax rate. The rate is .0014 per ounce or fractional part thereof for containers having 12 ounces or less of liquid content; and .0084 per six ounces or fractional part thereof for containers having more than 12 ounces of liquid content. A few of the more popular case rates are 24/16 – .605, 24/7 – .235 and 24/12 – .403. For rates not listed, contact the Excise Tax Unit, P.O. Box 16763, Columbus, Ohio 43216-6763 or call (614) 466-7026.
3. Tax liability. Total of amount on line 2. Carry forward to line 2 on the face of the return.

Explanation of Lines on Face of Return

The face of the return provides for the summarization of tax liability, the recording of allowable credits, additional tax due or credit balances.

1. Enter the Tax Due from Schedule A, line 3.
2. Enter the Tax Due from Schedule B, line 3.
3. Enter the total of lines 1 and 2. **If you did not make an advance payment, enter line 3 on line 13. This is your tax liability.**
4. If the monthly advance tax payment was made by you in time to be received by the Ohio Treasurer of State's office on or before the 18th day of the report period, enter such payment on this line. The dates on which advance payments are received by the Treasurer of State provides the basis for determination of additional credit and discount. Advance payments that are mailed to the Treasurer of State should be allowed ample time for delivery.
5. If your total beer and malt beverage tax liability (line 3) is greater than your advance tax payment (line 4), enter the difference on this line. If line 4 is greater than line 3, see instructions for line 8.
6. If line 3 exceeds line 4, compute 10% of line 4 and enter on this line.
7. Enter on this line a discount of 3% of the amount shown on line 5 or line 6, whichever is smaller, provided that the additional tax liability, if any, reflected on line 13 is paid and the return is filed within the time prescribed by law. If no amount is shown on either line 5 or line 6 or if no monthly advance tax payment is shown on line 4, no discount is applicable.
8. If you made the monthly advance tax payment (line 4) so as to have been received by the Ohio Department of Taxation on or before the 18th day of the report period, and if such payment exceeds your tax liability (line 3), the difference should be entered on this line.
9. Enter the total of those advance tax payments made so as to have been received by the Ohio Department of Taxation between the 19th and the last day of the report period, both dates inclusive. The law does not provide for the 3% additional credit on advance payments received after the 18th day of the report period.
10. Enter credit balance, if any, from your previous return.
11. Enter 3% of line 4 as additional credit for the monthly advance tax payment made so as to have been received by the Ohio Department of Taxation on or before the 18th day of the report period.
12. Enter total of line 7, 8, 9, 10 and 11 on this line.
13. If the amount shown on line 5 is greater than the amount of line 12, the difference should be entered on this line. This figure represents the unpaid tax liability, and a remittance for this amount should be made payable to the Ohio Treasurer of State and forwarded with the return.
14. Do not enter an amount on this line unless line 12 is greater than line 5. In that case, enter the excess of line 12 over line 5 on this line. This is your credit balance and should be carried forward to line 10 of the next return.

If you have any questions concerning Ohio's beer and malt beverage tax, please contact the Ohio Department of Taxation, Excise Tax Section, P.O. 530, Columbus, OH 43216-0530, or call us at (614) 466-7026.