



Instructions for Completing the Cuyahoga County Beer and Malt Beverage Tax Return (ALC 200)

This tax return must be post marked by the last day of the month following the reporting period. The tax return must be properly completed and filed by any permit holder that has sold beer or malt products to a retailer located in Cuyahoga County, or if the permit holder sells untaxed beer or untaxed malt products at retail within Cuyahoga County. A tax return that is not timely filed is subject to a \$50 or 10% late charge penalty, whichever is greater.

Line 1 – Enter the total gallons of beer sold to Cuyahoga County retailers for the reporting period.

Line 2 – Enter the total gallons of beer sold at retail in Cuyahoga County for the reporting period.

Line 3 – Enter the total taxable gallons (line 1 plus line 2).

Line 4 – Enter the gross tax (line 3 multiplied by \$.16).

Line 5 – Enter the discount, if applicable (line 4 multiplied by 2.5%). The discount is applicable if both your return and payment are postmarked on or before the due date.

Line 6 – Enter the net tax (line 4 minus line 5).

Line 7 – Late charge, if applicable (greater of \$50 or line 4 multiplied by 10%). The late charge is applicable when the return is being filed after the due date.

Line 8 – Enter the total amount of tax due (line 6 plus line 7).

If you have any questions concerning the return, please contact the Ohio Department of Taxation, Excise Tax Section, P.O. 530, Columbus, OH 43216-0530, or call us at (855) 466-3921.