



## Instructions for Completing the Cuyahoga County Wine and Mixed Beverage Tax Return (ALC 210)

This tax return must be postmarked 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 wine, mixed beverages or cider products to a retailer located in Cuyahoga County, or if the permit holder sells untaxed wine, mixed beverages or cider product 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 wine and mixed beverages sold to Cuyahoga County retailers during the reporting period.

**Line 2** – Enter the total gallons of wine and mixed beverages sold at retail in Cuyahoga County during the reporting period.

**Line 3** – Enter the subtotal (total of lines 1 and 2 multiplied by \$.32).

**Line 4** – Enter the total gallons of cider sold to Cuyahoga County retailers during the reporting period.

**Line 5** – Enter the total gallons of cider sold at retail in Cuyahoga County during the reporting period.

**Line 6** – Enter the subtotal (total of lines 4 and 5 multiplied by \$.24).

**Line 7** – Enter the gross tax (total of lines 3 and 6).

**Line 8** – Enter the discount, if applicable (line 7 multiplied by 2.5%). The discount is applicable if both your return and payment are postmarked on or before the due date.

**Line 9** – Enter the net tax (line 7 minus line 8).

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

**Line 11** – Enter the total amount of tax due (total of lines 9 and 10).

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.