



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

Every Ohio A-2, A-4, B-3, B-4 and B-5 liquor permit holder is required to file a tax return on or before the 18th day of the month following the reporting period. A B-2 permit holder is not required to file tax returns unless they improperly purchase such products from a source located outside this state.

A tax return must be properly completed and filed each month by the above liquor permit holders even if no tax liability was incurred during the reporting period.

Form ALC 36, Ohio Wine and Mixed Beverage Tax Return, consists of the face of the return and supporting schedules.

Instructions – Explanation of Lines on the Tax Return Summary

- Line 1 Total Liability on Gallons** – Enter from line 11G of the supporting schedule the tax liability on all reported gallons.
- Line 2 Additional Grape Fund Tax** – Multiple line 12 of the supporting schedule times 2¢ and enter the result. This is the additional tax to be credited to the Grape Industries Fund.
- Line 3 Total Tax Due on Gallons** – Enter the sum of line 1 and line 2
- Line 4 Ohio Wine Exempt Gallons** – Enter the gallons of wine purchased 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.
- Line 5 Ohio Wine Exempt Tax Amount** – Multiply line 4 by 2¢.
- Line 6 Tax Subtotal** – Line 3 less line 5.
- Line 7 Discount, If Applicable** – If both your tax return and payment are postmarked on or before the due date, you are entitled to a discount. Multiply line 6 times 3% if you can claim the discount; otherwise, enter 0.
- Line 8 Total Tax Due** – Line 6 less line 7. This is the amount of tax due to be paid with this tax return. Remittance should be made payable to the Ohio Treasurer of State and must accompany the tax return.

Instructions – Explanation of Lines on Supporting Schedule by Tax Type

- Line 1 Bottled Beverage Received Tax Not Paid (Schedule A)** – 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 reporting period.
- Line 2 Bottled Beverage Removed From U.S. Customs Bonded Warehouse** – Enter 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.
- Line 3 Beverage Removed From Bonded Wine Cellar** – Enter the gallons of bulk beverage removed from a bonded warehouse or purchased from suppliers in bulk (not in bond) and bottled during the reporting period.
- Line 4 Mixed Beverage Bottled and Sold in Ohio (A-4 Permit Holders Only)** – Enter the total gallonage of mixed beverage bottled and sold in Ohio.
- Line 5 Total of Lines 1, 2, 3 and 4** – Enter the sum of lines 1, 2, 3 and 4.
- Line 6 Sales for Sacramental Purposes by B-3 Liquor Permit Holders Only (Schedule B)** – Enter sales of wine for sacramental purposes from Schedule B substantiated by properly executed exemption certificates. Such certificates should be retained by the B-3 permit holder and be readily available for inspection.
- Line 7 Sales to Authorized Agencies of the U.S. Government (Schedule B)** – Enter sales to regularly established, nonappropriated fund activities of the United States government from Schedule B.
- Line 8 Sales in Interstate Commerce (Schedule C)** – 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.
- Line 9 Total Exempt Sales (total of lines 6, 7, and 8)** – Enter the sum of lines 6, 7 and 8 as your total exempt sales.
- Line 10 Taxable Gallons (line 5 less line 9)** – Deduct line 9 from line 5. This figure represents the gallonage of each type of beverage subject to tax during the reporting period.
- Line 11 Tax Liability (line 10 times tax rate)** – Enter the amount of tax liability for each type of beverage (multiply totals on line 10 by the applicable tax rates).
- Line 12 Grape Fund Gallons** – Enter the sum of total gallons reported on lines 10A, 10B, 10C and 10E.