



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 that sells and/or distributes for sale in this state, 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 tax 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 tax return must be properly completed and filed each month even though no tax liability was incurred during such period.

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 tax return.

Schedules B and B1

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 on Schedule B. Enter the number of cases (according to number of containers per case and container size) sold to Ohio personal consumers on Schedule B1.
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. For rates, go to our Web site at tax.ohio.gov, click on Alcoholic Beverage and then click on the link entitled "Beer Excise Tax Rates (by Configuration)."
3. Total tax liability. Total of amounts on line 2.
4. Total tax liability. Total of amounts on line 3 of Schedules B and B1. Carry forward to line 2 on page 1 of the tax return.

Explanation of Lines on Page 1 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 postmarked on or before the 19th day of the reporting period and the payment is equal to at least the previous month's tax liability (line 3 from the previous month's return), enter such payment on this line. Both the postmark date and the payment amount being equal to or greater than the tax liability from the previous month's return (line 3) provide the basis for determination of additional credit and discount. If you do not meet both of the conditions stated above, enter 0 on this line.
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. If your advanced payment was made timely and is equal to or greater than the tax liability on your previous month's return (line 3) and this return has been filed and paid by the due date you are entitled to a discount. Enter on this line a discount equal to 3% of the amount shown on line 5 or line 6, whichever is smaller. If you are not entitled to the discount, enter 0 on this line.
8. If you made the monthly advance tax payment (line 4) so as to have been postmarked 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 advanced tax payments postmarked by the Ohio Department of Taxation between the 19th and the last day of the reporting period, both dates inclusive. The 3% additional credit the law allows for is not applicable to advanced tax payments postmarked after the due date.
10. Enter credit balance, if any, from your previous return.
11. Enter 3% of line 4 as additional credit. The amount on line 4 must only include payments postmarked by the 18th day of the reporting period and the payment amount must at least equal the previous month's tax liability (line 3).
12. Enter total of lines 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 tax 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 tax 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 (855) 466-3921.