

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

1. The following are required to file this tax return on or before the 10th day of the month following the reporting period:
 - Every A-1, A-1c, and/or S-1 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.
 - Every B-1 permit holder and importer in Ohio importing beer and/or malt beverages from outside the United States.
 - B-1 liquor permit holders and importers should report only Ohio sales of beer and malt beverages on which Ohio tax has not been paid.
2. S-1 and A-1c permit holders are exempt from taxation if they produce 9.3 million gallons or less during the calendar year no matter the location of production.
3. A tax return must be properly completed and filed for every reporting period even when 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 the totals on line 1 by the applicable tax rate.
3. Tax liability. Total of amounts from line 2. Insert here and on line 2 on page 1 of the 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 the totals on line 1 by the applicable tax rate. For rates, go to the Department's website at tax.ohio.gov, click on Resources for Businesses – Ohio Business Taxes – Alcoholic Beverage – Beer Excise Tax Rates (by configuration).

Ohio Beer Tax Rates:

Containers of 12 ounces or less	\$0.0014 per oz or any fraction
Containers above 12 ounces and less than 128 ounces	\$0.0084 per 6-oz interval or any fraction
Containers of 128 ounces or more (1 gallon)	\$0.1800 per gallon, \$5.58 per barrel

3. Tax liability. Total of amounts from line 2.
4. Total tax liability. Total of amounts from line 3 of Schedules B and B1. Insert here and on line 3 on page 1 of the return.

Explanation of Lines on Page 1 of Return

1. Enter the total number of gallons of beer or malt beverage, wherever produced, for the reporting period. *There is no tax due for A-1c and S-1 permit holders that produce 9.3 million gallons or less. Enter a 0 on line 4 if this scenario applies. Line 1 of the return is required regardless of the number of gallons produced.
2. Enter the tax due from Schedule A, line 3.
3. Enter the tax due from Schedules B and B1, line 4.
4. Enter the total of lines 2 and 3. If lines 2 and 3 are zero, enter 0 for line 4.
5. Enter the monthly advance tax payment if it was received by the Ohio Department of Taxation on or before the 18th day of the reporting period and the payment is equal to at least the previous month's tax liability (line 4 from previous month's return). Both the postmark date and the payment amount being equal to or greater than the tax liability from the previous month's return provide basis for determining the additional credit and discount. If you did not make an accurate and timely advance payment, enter the amount from line 4 on line 14. This is your tax liability.
6. If line 4 exceeds line 5, enter difference on line 6.
7. If line 4 exceeds line 5, compute 10% of line 5 and enter the amount on line 7.
8. If your advance payment was made timely and is equal to or greater than the tax liability on your previous month's return (line 4) 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 6 or line 7, whichever is smaller. If you are not entitled to the discount, enter 0 on this line 8.
9. If line 5 exceeds line 4, enter the difference on line 9.
10. Enter the total of advance tax payments received by the Ohio Department of Taxation between the 19th and the last day of the reporting period, both dates inclusive. The 3% additional credit is not applicable to advanced tax payments postmarked after the due date.
11. Enter credit balance, if any, from your previous return.
12. Enter 3% of line 5 as additional credit. The amount on line 5 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 4).
13. Enter total of lines 8, 9, 10, 11 and 12 on line 13.
14. If the amount shown on line 6 is greater than the amount on line 13, the difference should be entered on line 14. This figure represents the unpaid tax liability and remittance for this amount should be made payable to the Ohio Treasurer of State and forwarded with the tax return.
15. Do not enter an amount on line 15 unless line 13 is greater than line 6. This is your credit balance and should be carried forward to line 11 of the next tax return.