

Schedule B

Tax Free Sales of Spirits, Vinous, or Malt/Cider Liquors During the Month

Check only one box: Spirits Vinous Malt Cider

NAME OF PURCHASER	CITY	STATE	DATE SHIPPED	INVOICE		NO. OF GALLONS	NO. OF LITERS
				DATE	NUMBER		
Total this sheet.....							
Total all continuation sheets							
Convert liters to gallons: 1 liter = 0.264172 U.S. gallons.....							
TOTAL GALLONS THIS MONTH: <i>Enter here and on page 1, line 4a</i>							

Schedule C

Out-of-State Sales of Spirits, Vinous, or Malt/Cider Liquors During the Month

Check only one box: Spirits Vinous Malt Cider

NAME OF PURCHASER	CITY	STATE	DATE SHIPPED	INVOICE		NO. OF GALLONS	NO. OF LITERS
				DATE	NUMBER		
Total this sheet.....							
Total all continuation sheets							
Convert liters to gallons: 1 liter = 0.264172 U.S. gallons.....							
TOTAL GALLONS THIS MONTH: <i>Enter here and on page 1, line 4b</i>							

Schedule D

Sales of Spirits and Vinous Sold to or Purchase of Malt/Cider from AZ Wholesalers Liquors During the Month

Check only one box: Spirits Vinous Malt Cider

NAME OF PURCHASER/ SUPPLIER	CITY	STATE	DATE SHIPPED	INVOICE		NO. OF GALLONS	NO. OF LITERS
				DATE	NUMBER		
Total this sheet.....							
Total all continuation sheets							
Convert liters to gallons: 1 liter = 0.264172 U.S. gallons.....							
TOTAL GALLONS THIS MONTH: <i>Enter here and on page 1, line 4c or 4d</i>							

GENERAL INSTRUCTIONS:

You must file this return and pay the luxury tax if you are a wholesaler of spirituous or vinous liquor selling spirituous or vinous liquor within the state of Arizona. You must also file this return and pay the tax if you are a wholesaler of malt liquors purchasing malt liquors for resale within the State.

You must file this return monthly and pay the tax on or before the 20th day after the month the tax accrues.

Prepare this return for each month regardless of whether or not any tax is due. File the original with the Arizona Department of Revenue. Retain a copy of the form with all substantiating documentation for at least four years, subject to inspection by the Department.

Report all alcoholic beverages in wine gallons. Round to the nearest one-hundredth of a gallon. For spirits and vinous liquors, use the Conversion Chart on page 6 to convert from metric to gallons.

You must provide your taxpayer identification number on the return. A taxpayer identification number is either your Federal Employer Identification Number (EIN) or your Social Security Number (SSN), if you are a sole proprietor with no employees.

The Licensee or Authorized Agent must sign the return.

If you pay a preparer to complete this return, the preparer must sign the return and include his or her identification number.

Send payment with the return to the Arizona Department of Revenue. Include your taxpayer identification number on your check.

State law imposes a penalty plus interest on the amount of tax due on each return if your payment is late. State law imposes a 5% penalty per month if you fail to file. The combined penalties, however, cannot exceed 25%.

DEFINITIONS

“Cider” means vinous liquor that is made from the normal alcoholic fermentation of the juice of sound, ripe apples, including flavored, sparkling and carbonated cider and cider made from condensed apple must, that contains more than one-half of 1% of alcohol by volume but not more than 7% of alcohol by volume.

“Spirituous Liquor” means any liquid containing more than one-half of 1% alcohol by volume that is produced by distillation of any fermented substance and is used or prepared for use as a beverage.

“Vinous Liquor” means any liquid containing more than one-half of 1% alcohol by volume made by the process of fermentation of grapes, berries, fruits, vegetables, or other substances, but not including those liquids in which hops or grains are used in the process of fermentation and not including liquids made by the process of distillation of such substances.

“Malt Liquor” means any liquid containing more than one-half of 1% alcohol by volume and is made by the process of fermentation and not distillation of hops or grains but not including liquids made by the process of distillation of such substances.

SPECIFIC INSTRUCTIONS:

Line 1: For spirits and vinous, enter the ending inventory amount from line 7 of the previous month’s report. If the figures are not equal, attach an explanation for the differences.

Line 2a: Prepare a separate Schedule A for each type of beverage. On [Schedule A](#), enter all beverages you have received or purchased this month. Enter the total from Schedule A on line 2a. Attach the schedule to the return. You may substitute a computer-generated list for the actual schedule. Attach copies of invoices for all entries on Schedules.

NOTE: If you list any purchases from Arizona wholesalers of malt as deductions on Schedule D, you must list those purchases on Schedule A and reflect those purchases in the total on line 2a.

Line 2b: Enter any spirits or vinous returned by your retailers during the month on line 2b and on line 4h. If the figures are not equal, attach an explanation for the differences.

Line 3: Enter the total of lines 2a and 2b.

Line 4a: On [Schedule B](#), enter any tax-free sales to the military during the month. Attach the schedule to the return. You may substitute a computer-generated list for the actual schedule.

Line 4b: On [Schedule C](#), enter any beverage sold out of state during the month. Attach the schedule to the return. You may substitute a computer-generated list for the actual schedule.

Line 4c: For spirits and vinous, enter on [Schedule D](#) all spirits and vinous sold to other licensed Arizona wholesalers during the month. Enter spirits and vinous transferred between licensed locations owned by the same company. Attach documentation for verification. Attach the schedule to the return. You may substitute a computer-generated list for the actual schedule.

Line 4d: For malt/cider, enter on Schedule D all purchases of malt/cider from other licensed Arizona wholesalers during the month. Enter malt/cider transferred between licensed locations owned by the same company. Attach documentation for verification. Attach the schedule to the return. You may substitute a computer-generated list for the actual schedule.

NOTE: You cannot list any malt as a deduction on this schedule unless you listed them on Schedule A and included them in the total on line 2a.

Line 4e: Enter any beverage that you destroyed during the month.

Line 4f: Enter any beverage that broke during the month.

Line 4g: Enter any beverage that you returned to your suppliers during the month.

Line 4h: See the instructions for line 2b for explanation.

Line 5: Add lines 4a through 4h. Enter the total.

Line 6: List any adjustments for the prior month and attach a written explanation.

Line 7: For spirits and vinous, enter your month's ending inventory from your company records.

Line 8: For spirits and vinous, add lines 1 and 3. Subtract lines 5 and 7, and adjust for line 6. Enter these amounts in column (a). For malt/cider, subtract line 5 from line 2a, and adjust for line 6. Enter these amounts in column (b) or (c).

Line 9: Tax rates for spirits, vinous with an alcohol content of 24% or less by volume, and malt/cider are preprinted on the form. Contact the Luxury Tax Section of the Arizona Department of Revenue for the rate on any vinous with an alcohol content of *more than 24%* by volume, containing eight (8) ounces or less and for each eight (8) ounces for containers containing more than eight (8) ounces.

Line 10: For each column (a), (b), and (c), multiply the number of gallons entered on line 8 by the rate on line 9. Enter the amount for each column.

Line 11: Add the amounts in columns (a), (b), and (c) of line 10. Enter this amount as the Total Tax Due.

CONVERSION CHART			
Liquor Type	Bottle Size	Bottles Per Case	U.S. Gallons Per Case
SPIRITUOUS:	1.75 liter	6	2.7738
	1.00 liter	12	3.1701
	750 milliliters	12	2.3775
	500 milliliters	24	3.1701
	200 milliliters	48	2.5361
	50 milliliters	120	1.5850
VINOUS:	3.00 liter	4	3.1701
	1.50 liter	6	2.3775
	1.00 liter	12	3.1701
	750 milliliters	12	2.3775
	375 milliliters	24	2.3775
	187 milliliters	48	2.3712
	100 milliliters	60	1.5850
Official Conversion Factor: 1 liter = 0.264172 U.S. gallons			