



Indiana Department of Revenue  
**Alcoholic Beverage Wholesaler's Excise Tax Return**

Amended Return  
 No Activity

Reporting Month \_\_\_\_\_ Year \_\_\_\_\_

This return must be postmarked on or before the 20th day of the month following the reporting month.

Section A: Taxpayer Information				
Name (As It Appears on Permit)	Federal Identification Number			
Physical Address/City/State/ZIP	IN Taxpayer Identification Number			
Mailing Address/City/State/ZIP	Telephone Number			
Indiana Alcoholic Beverage Permit Number(s)				
Section B: Excise Tax Calculation				
	BEER Tax rate = \$0.115	CIDER Tax rate = \$0.115	LIQUOR Tax rate = \$2.68	WINE Tax rate = \$0.47
1. Gallons Received During Reporting Month (from Schedule ALC-W-S Transaction Type A).				
2. Gallons Returned to Manufacturer/Importer or Destroyed (from Schedule ALC-W-S Transaction Type B).				
3. Tax-exempt Gallons (from Schedule ALC-W-S Transaction Type C).				
4. Subtotal: Add Lines 2 and 3 of each column.				
5. Total Taxable Gallons: Subtract Line 4 from Line 1.				
6. Gross Alcohol Tax Due: Multiply Line 5 by the tax rate in each column.				
7. Total Tax Due: Add Line 6 amounts from all columns.				
8. Collection Allowance for Timely Payment: Multiply Line 7 by 0.015.				
9. Adjustments: Authorized by the Indiana Department of Revenue.				
10. Penalty: Multiply Line 7 by 0.10 (or \$5, whichever is greater).				
11. Interest.				
12. Total Amount Due: Line 7 minus Line 8 plus/minus Line 9 plus Line 10 plus Line 11.				
Additional Information - Not Part of Tax Calculation				
13. Tax Paid Gallons Received (from Schedule ALC-W-S Transaction Type D)				

**I hereby certify, under penalty of perjury, that the information contained herein and on supporting documents, is true, correct, and complete to the best of my knowledge and belief.**

Name of Business/Taxpayer: \_\_\_\_\_ Email Address: \_\_\_\_\_

Signature of Agent or Officer: \_\_\_\_\_ Date: \_\_\_\_\_

**Mail to:** Indiana Department of Revenue  
P.O. Box 6114  
Indianapolis, IN 46206-6114

Questions related to this form:  
Call (317) 615-2710

## Instructions for Completing Alcoholic Beverage Wholesalers Excise Tax Return

### What is the ALC-W?

The ALC-W return is used to report transactions related to the wholesale/distribution of alcoholic beverages in Indiana.

### Who Must File?

The holder of a beer, cider, liquor, and/or wine wholesaler permit.

### Reporting Requirements

The holder of a beer, cider, liquor, and/or wine wholesaler permit(s) shall file a monthly return with the Indiana Department of Revenue on or before the 20<sup>th</sup> day of the month following the month in which the liability for the tax accrues. Payment of the excise tax due shall accompany the return. **A return must be filed even if there is no activity within Indiana during the reporting period.**

To be considered timely filed, monthly returns must be filed on or before the 20<sup>th</sup> day of the month immediately following the last day of the month being reported. If the 20<sup>th</sup> day of the month falls on a Saturday, a Sunday, a national legal holiday, or a statewide holiday, the due date is the next succeeding day that is not a Saturday, a Sunday, or such holiday.

### Penalty

Taxpayers who fail to file timely are subject to a penalty of \$5 or 10% of tax due, whichever is greater.

### Questions

If you need further assistance, you can contact us at (317) 615-2710.

### Section A: Taxpayer Information

Indicate the month and year for which the return is being filed in the appropriate spaces provided.

**Name (As It Appears on Permit)** – Indicate the entity name as it appears on the Indiana Alcoholic Beverage Permit.

**Physical Address** – Indicate the actual location of your business by providing the street address, city, state, and ZIP Code. **Note:** A post office box is not acceptable as a business location address.

**Mailing Address** – Indicate the mailing address for your business. Include the street address, post office box, city, state, and ZIP Code.

**Federal Identification Number** – Indicate the nine-digit federal employer identification number (FEIN).

**Indiana Alcoholic Beverage Permit Number(s)** – Indicate the Indiana Alcoholic Beverage Permit Number(s) obtained from the Indiana Alcohol and Tobacco Commission.

**Indiana Taxpayer Identification Number** – Indicate the ten-digit Indiana taxpayer identification number (TID). If you do not have a TID, leave this space blank and one will be assigned to you.

**Telephone Number** – Indicate the point of contact phone number for the person(s) responsible for completing the return. Include extension numbers when applicable.

### Section B: Excise Tax Calculation

**Line 1** – The total gallons will be the amount reported on Line 12 of Schedule ALC-W-S. Use the appropriate column for the alcohol type being reported.

**Line 2** – The total gallons will be the amount reported on Line 13 of Schedule ALC-W-S. Use the appropriate column for the alcohol type being reported.

**Line 3** – The total gallons will be the amount reported on Line 14 of Schedule ALC-W-S. Use the appropriate column for the alcohol type being reported.

**Line 4** – Add Lines 2 and 3 of each column.

**Line 5** – Subtract Line 4 from Line 1.

**Line 6** – Multiply Line 5 by the tax rate indicated for each column. (Beer: \$0.115, Cider: \$0.115, Liquor: \$2.68, Wine: \$0.47)

**Line 7** – Add the Line 6 totals from each column.

**Line 8** – If the return is filed on or before the due date, multiply Line 7 by 0.015.

**Line 9** – Any entry here must be previously authorized by the Indiana Department of Revenue.

**Line 10** – If the return is filed after the due date, enter 10% of Line 7 or \$5, whichever is greater. (The penalty is \$5 if the return is late with no tax due.)

**Line 11** – If your tax liability is not paid on or before the due date, you are subject to interest from the date the tax return was due until the date the tax return was postmarked. The interest rate is determined on a calendar-year basis and can change from year to year. **Please refer to our website at [www.in.gov/dor/files/dn03.pdf](http://www.in.gov/dor/files/dn03.pdf) for the current interest rate.** An example of an interest calculation follows:

**Tax due:** \$5,000  
**Return due:** 08/15/2014  
**Return filed:** 10/04/2014  
**Days late:** 50  
**Interest rate:** 3% (rate for year 2014)

$(50 \text{ days} / 365 \text{ days}) \times 3\% \times \$5,000 = \$20.55$   
interest

**Line 12** – If timely filed, subtract Line 8 from Line 7. If filed after the due date, add Line 7, Line 10, and Line 11.

**Line 13** – The total gallons will be the amount(s) reported in Column 11 of Schedule ALC-W-S for Transaction Type D for all alcohol types.