

Schedule B

Tax Free Sales of Vinous and Malt/Cider Liquors During the Month

Check only one box: 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 2a</i>							

Schedule C

Out-of-State Sales of Vinous and Malt/Cider Liquors During the Month

Check only one box: 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 2b</i>							

Schedule D

Sales to Licensed Arizona Wholesalers of Vinous and Malt/Cider Liquors During the Month

Check only one box: 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 2c</i>							

GENERAL INSTRUCTIONS:

You must file this return and pay the luxury tax if you are a domestic farm winery, a domestic microbrewery, or a domestic cider producer who manufactures or produces on the premises and sells at retail or to retail licensees within the State of Arizona.

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 vinous liquor in wine gallons. Convert malt liquor barrels to gallons: 31 gallons per barrel.

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.

“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: Enter the total gallons sold for the month. *Attach a copy of your last Federal Bureau of Alcohol, Tobacco and Firearms return.*

Line 2a: From Schedule B, enter any tax-free sales to military installations during the month. Schedule A has been eliminated from this report.

Line 2b: From Schedule C, enter any beverage sold out of state during the month.

Line 2c: From Schedule D, enter any beverage sold to other licensed Arizona wholesalers during the month.

Line 2d: Enter any tax paid for any beverage returned during the month.

Line 3: Add lines 2a through 2d, and enter the total.

Line 4: List any adjustments for the prior month and attach a written explanation.

Line 5: Subtract line 3 from line 1. Add or subtract any amounts on line 4. Enter these amounts.

Line 6: Tax rates for 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 7: For each column (a), (b), and (c), multiply the number of gallons entered on line 5 by the rate on line 6. Enter the amount for each column.

Line 8: Add the amounts in columns (a), (b), and (c) of line 7. Enter this amount as the Total Tax Due.