



OKLAHOMA CLASS "B" WHOLESALE BEVERAGE
EXCISE TAX RETURN

OKLAHOMA TAX COMMISSION
2501 NORTH LINCOLN BOULEVARD
OKLAHOMA CITY, OK 73194

Check Here if Amended Return:

Empty box for amended return indicator

Four empty boxes for office use only

-OFFICE USE ONLY-

Table with 5 columns: Taxpayer FEIN/SSN, Return Period, Due Date, OTC Strong Beer License, ABLE License Number

Name

Contact Person

Address

Contact Telephone Number

City State Zip

GENERAL INSTRUCTIONS

This return and payment of excise tax must be submitted no later than the tenth (10th) of the month covering all transactions in detail for the previous month. Attach invoices, credit memos, and credit documentation for all transactions, including non-taxable. For more details, please see instructions.

BARRELS
(CARRY TO 2 DECIMALS)

- 1. Stock on hand beginning of month
2. Receipts of stock during the month (attach Schedule 1)
3. Total stock on hand and received (add lines 1 and 2)
4. Deductions:
a) Sales to wholesalers/distributors (attach Schedule 2)
b) Government sales (attach Schedule 3)
c) Breakage and Leakers (attach Form ALC 50014)
5. Total Deductions (add lines 4a, 4b and 4c)
6. Stock on hand at close of month
7. Net Taxable Sales during month (subtract lines 5 and 6 from line 3)

DOLLARS - CENTS

- 8. Oklahoma Excise Tax on sales (multiply line 7 by \$12.50)
9. Interest (for interest, add 0.04% of line 8 each day of late filing)
10. Penalty (for penalty, add 10% of line 8 for filing late)
11. Total Due (add lines 8, 9 and 10)

I declare under penalty of perjury, that the information provided here and on any attachments is true and correct to the best of my knowledge.

Signature

Official Title

Date

**INSTRUCTIONS FOR OKLAHOMA CLASS "B" WHOLESALE BEVERAGE  
EXCISE TAX RETURN**

**All Wholesalers:**

**Remittance and credits are subject to final audit. Credits will be disallowed without the proper documentation. You are required to file the return each calendar month even if there are no transactions. Returns that do not include all information requested on the prescribed forms will not constitute the mandatory return and will be regarded as delinquent.**

**Complete all requested information regarding your wholesale company, including your FEIN or SSN, month and year of report and your Oklahoma Class "B" Wholesale Beverage License number.**

**Line Rules:**

1. Enter your beginning inventory of barrels of beer products.
2. List all purchases during this report period of beer products and attach a copy of each purchase invoice. Insert the totals of the beer purchased on line 2 of this form.
3. Add lines 1, (Stock on Hand Beginning of Month) and 2, (Receipts of stock during the month) and enter on Line 3, Total Stock on hand and received.
4. If you have deductions from your total receipts of beer products, insert totals into the appropriate lines on this form.

	<u>Deduction Type</u>	<u>Attachment Required</u>
Line 4a)	Sale to Wholesaler/Distributors	Copy of Invoice
Line 4b)	Government Sales	Copy of Invoice
Line 4c)	Breakage and Leakers	Attach Form ALC 50014

5. Add lines 4a, 4b and 4c and insert total on line 5 Total Deductions.
6. Enter the ending inventory on line 6, Stock on hand at close of month.
7. Subtract lines 5 and 6 from line 3 and enter on line 7, Net Taxable Sales.
8. Multiply line 7 (Net Taxable Sales) by \$12.50 and enter on line 8, Oklahoma Excise Tax.
9. Add 0.04% of line 8 (Oklahoma Excise Tax) each day of late filing for interest and enter on line 9, Interest.
10. Add 10% of line 8 (Oklahoma Excise Tax) if your report is more than 30 days delinquent and enter on line 10, Penalty.
11. Add lines 8, 9 and 10 and enter on line 11, Total Due.

**Sign and date this form and mail no later than the 10th of the month succeeding the report period to:**

**Oklahoma Tax Commission  
2501 North Lincoln Boulevard  
Oklahoma City, OK 73194**