

ALC 50008

Revised 9-2011



# OKLAHOMA RETAIL MANUFACTURER OF LOW POINT BEER EXCISE TAX RETURN

Check Here if Amended Return:

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-OFFICE USE ONLY-

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

Taxpayer FEIN/SSN	Return Period	Due Date	OTC Brew Pub License Number

Name \_\_\_\_\_

Contact Person \_\_\_\_\_

Address \_\_\_\_\_

Contact Telephone Number \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

### GENERAL INSTRUCTIONS

This is the tax return for reporting beer production and for remitting the tax. The return is due to the Oklahoma Tax Commission on or before the 10th day of the month following the close of the month for which production is reported.

#### BARRELS (CARRY TO 2 DECIMALS)

- 1. Stock on hand beginning of month ..... \_\_\_\_\_
- 2. Stock on hand ending of month ..... \_\_\_\_\_
- 3. Tax determined production (same as Federal return) ..... \_\_\_\_\_

#### DOLLARS - CENTS

- 4. **Oklahoma Excise Tax** (multiply line 3 by \$11.25).....X \_\_\_\_\_ . \_\_\_\_\_
- 5. Discount (multiply line 4 by 1%).....- \_\_\_\_\_ . \_\_\_\_\_
- 6. Interest (for interest, add 0.04% of line 4 for each day of late filing).....+ \_\_\_\_\_ . \_\_\_\_\_
- 7. Penalty (for penalty, add 10% of line 4 for filing 30 days late) .....+ \_\_\_\_\_ . \_\_\_\_\_
- 8. **Total Due** (add lines 4, 6, 7, and subtract line 5).....= \_\_\_\_\_ . \_\_\_\_\_

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 RETAIL MANUFACTURER  
OF LOW POINT BEER EXCISE TAX RETURN**

**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 Low Point Wholesale Beverage License number.**

**All Retail Manufactures:**

1. Enter the beginning inventory of stock on hand.
2. Enter the ending inventory of stock on hand.
3. Enter the Tax determined production (same as Federal Return) on line 3. (please include Federal Return)
4. Multiply line 3 (Tax determined production) by \$11.25 and enter on line 4, Oklahoma Excise Tax.
5. Multiply line 4 (Oklahoma Excise Tax) by 0.1% and enter on line 5, Discount
6. Add 0.04% of line 4 (Oklahoma Excise Tax) each day of late filing for interest and enter on line 6, Interest.
7. Add 10% of line 4 (Oklahoma Excise Tax) if your report is more than 30 days delinquent and enter on line 7, Penalty.
8. Add lines 4, 6, 7 and subtract line 5 and enter on line 8, Total.

**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**