



ALC 50013

Revised 9-2011

### OKLAHOMA SPIRITS AND WINE INVENTORY

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

Taxpayer FEIN/SSN	Filing Period	OTC Permit Number	ABLE Permit Number

Check Here if Amended Return:

Name \_\_\_\_\_

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

This return 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.

To compute liters on all schedules, multiply number of bottles X bottle size. Carry to 3 decimal places. Do not round.  
To compute Tax Value, see instructions.

	Report in Liters (carry to 3 decimal places)			Dollars - Cents
	Spirits	Wine	Sparkling Wine	Tax Value
1. Beginning Inventory (per previous month's ending inventory)				
2. Receipts				
3. Short Shipments>Returns to Stock (Attach credit memo, original invoice, return authorization or bill of lading)				
4. <b>Available</b>				
5. Samples Removed				
6. Shipments to Oklahoma Wholesalers				
7. Shipments Out-of-State				
8. Returns to Suppliers				
9. Unsaleables Destroyed by OTC at your warehouse (attach Form ALC 50014)				
10. <b>Total</b> (add lines 5, 6, 7, 8 and 9)				
11. Ending Inventory per Return (subtract line 10 from line 4)				

I the undersigned or duly authorized agent, state under the penalties of perjury that this return with accompanying schedules which are made part hereof, is to the best of my knowledge and belief true and correct.

Signature: \_\_\_\_\_

Official Title: \_\_\_\_\_

Date: \_\_\_\_\_

## INSTRUCTIONS FOR OKLAHOMA SPIRITS AND WINE INVENTORY

### **All Non Resident Sellers:**

**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 Non Resident Seller License number and your ABL license number.**

### **Line Rules:**

#### **In-State Non Resident Sellers:**

1. Enter the "Beginning Inventory" for all alcohol types on line 1 in liters and carried to three (3) decimal places. The Tax Value column is calculated as follows: Spirits liters X \$1.47, Wine liters X \$0.19, Sparkling Wine liters X \$0.55. Add these and enter in Tax Value column.
2. Enter the "Receipts" for all alcohol types on line 2 in liters and carried to three (3) decimal places. The Tax Value column is calculated as follows: Spirits liters X \$1.47, Wine liters X \$0.19, Sparkling Wine liters X \$0.55. Add these and enter in Tax Value column.
3. Enter the "Short Shipments>Returns to Stock" for all alcohol types on line 3 liters X \$1.47, Wine liters X \$0.19, Sparkling Wine liters X \$0.55. Add these and enter in Tax Value column.
4. Add lines 1, 2 and 3 for all alcohol types and tax value and enter in the appropriate column on line 4.
5. Enter the "Samples Removed" for all alcohol types on line 5 in liters and carried to three (3) decimal places. The Tax Value column is calculated as follows: Spirits liters X \$1.47, Wine liters X \$0.19, Sparkling Wine liters X \$0.55. Add these and enter in Tax Value column.
6. Enter the "Shipments to Oklahoma Wholesalers" for all alcohol types on line 6 in liters and carried to three (3) decimal places. The Tax Value column is calculated as follows: Spirits liters X \$1.47, Wine liters X \$0.19, Sparkling Wine liters X \$0.55. Add these and enter in Tax Value column.
7. Enter the "Shipments Out-of-State" for all alcohol types on line 7 in liters and carried to three (3) decimal places. The Tax Value column is calculated as follows: Spirits liters X \$1.47, Wine liters X \$0.19, Sparkling Wine liters X \$0.55. Add these and enter in Tax Value column.
8. Enter the "Returns to Suppliers" for all alcohol types on line 8 in liters and carried to three (3) decimal places. The Tax Value column is calculated as follows: Spirits liters X \$1.47, Wine liters X \$0.19, Sparkling Wine liters X \$0.55. Add these and enter in Tax Value column.
9. Enter the "Unsalable Destroyed by OTC at your Warehouse" for all alcohol types on line 9 in liters and carried to three (3) decimal places. The Tax Value column is calculated as follows: Spirits liters X \$1.47, Wine liters X \$0.19, Sparkling Wine liters X \$0.55. Add these and enter in Tax Value column. (Please attach Form ALC 50014).
10. Add lines 5, 6, 7, 8 and 9 for all alcohol types and tax value and enter on line 10.
11. Subtract line 10 from line 4 and enter on line 11, Ending Inventory per Report.

**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**