

# Alcoholic Beverage Excise Tax State Bonded Warehouse License Application

403

Federal ID <input type="checkbox"/> SSN <input type="checkbox"/> EIN	Is this a renewal? <input type="checkbox"/> Yes <input type="checkbox"/> No	Email address		Licence year
Taxpayer name		Business name		Business telephone
Mailing address	City	State	ZIP + 4	
Warehouse owner		Contact telephone		
Warehouse physical address		City	State	ZIP + 4
Name of personnel who may authorize immediate inspection of the licensed warehouse. Use additional pages as necessary.				

## Estimated Maximum Monthly Tax Calculation

	Estimated maximum monthly inventory for license year (gallons)		Alcoholic beverages excise tax rates		Excise tax
Liquor		X	\$12.80	=	
Wine & other		X	\$2.50	=	
Beer, cider & malt beverages		X	\$1.07	=	
Beer (microbreweries)		X	\$0.35	=	
Total estimated maximum monthly tax				=	

Your estimated maximum monthly tax liability must be secured either by surety bond, cash, letter of credit or certificate of deposit from a bank, or real property. Check one:

- Surety bond in an amount equal to the total estimated maximum monthly tax indicated above; use the License Warehouse Bond Form 04-405W.
- Cash, letter of credit or certificate of deposit from an Alaska bank in an amount equal to the total estimated maximum monthly tax indicated above.
- Unencumbered real property in Alaska on which alcoholic beverage excise taxes may become a first lien and where the fair market value is equal to twice the amount of the total estimated maximum monthly tax indicated above. Attach a notarized affidavit of ownership, legal description, location and an appraisal showing fair market value.

**Note:** If the potential amount of alcoholic beverage excise tax on the inventory in the warehouse at any time exceeds the secured amount by more than 10%, the owner/operator must increase the security to equal the additional amount within 30 days after the difference has been discovered. The discovery would normally occur at the end of the month when an inventory is taken for the purpose of preparing the monthly tax return. Failure to comply with this security requirement will result in revocation of the Bonded Warehouse License.

<i>I declare under penalty of unsworn falsification that this application and any attachments have been examined by me and to the best of my knowledge and belief are true correct and complete. I agree to pay all alcoholic beverage excise taxes imposed by AS 43.60. Which are not collected, for any reason, from the owners, on alcohol sold or consigned from the licensed warehouse. I agree to file a monthly tax return.</i>		
Signature of applicant (must be an owner or corporate officer)	Printed name	Date

Pay online at [www.tax.alaska.gov](http://www.tax.alaska.gov)  
Online payment receipt # \_\_\_\_\_  
or make check payable to State of Alaska

**Mail to:** Alaska Department of Revenue - Tax Division  
550 W 7th Ave Ste 500 • Anchorage AK 99501-3566  
Telephone 907.269.6620  
FAX 907.269.6644  
[dor.tax.alcohol@alaska.gov](mailto:dor.tax.alcohol@alaska.gov)