



Alaska Alcoholic Beverage Excise Tax Return

Due Date: This return must be filed and the tax paid on or before the last day of each calendar month following the month the alcohol was sold or consigned into Alaska or removed from a licensed bonded warehouse in Alaska. Submit one return for each licensed facility.

Required Attachments. Attach the original copies of all applicable schedules (B,C,D,E and F) and the inventory report (schedules G and H)

<input type="checkbox"/> FEIN		For the Month of		Year _____
<input type="checkbox"/> SSN				
Individual or Corporation Name		DOR License Number		<input type="checkbox"/> Check if amended return <input type="checkbox"/> Check if zero return
Business Name		Telephone Number		Fax Number
Mailing Address <input type="checkbox"/> Check if new address		Contact Person		Title
City	State	Zip Code	Email Address	

Schedule A Tax Calculation: Enter the information requested below from Schedule B.

	A Alcohol Type	B District 1 Gallons	C District 2 Gallons	D District 3 Gallons	E District 4 Gallons	F Total Gallons (add all amounts in columns B-E)	G Tax Rate	H Tax (multiply columns F x G)
1.	Liquor						\$12.80	
2.	Wine						\$2.50	
3.	Beer, malt beverages and cider						\$1.07	
4.	Beer and malt beverages qualifying for reduced tax rate						\$0.35	
5.	Add lines 1-4, Column H							\$
6.	If amended, Alcoholic Beverage Excise tax previously paid for this month							
7.	Total Alcoholic Beverage Excise Tax Due (subtract line 6 from line 5 and enter here)							\$

Schedule A must be accompanied by all applicable supporting schedules and the Inventory Report. All alcoholic beverage invoices must be kept on file for three years and be available for inspection or audit by the Alaska Department of Revenue (DOR). Visit www.tax.alaska.gov or call DOR at 907-465-2320 for complete return filing and payment instructions.

Payment Information

Note: If your liability is \$100,000 or more, you must pay online at www.online.tax.alaska.gov or by wire transfer.

Check if you are remitting by: Online confirmation # _____ Wire transfer date _____

I declare under penalty of perjury that the information provided in this return, including accompanying schedules and statements, has been reviewed by me and to the best of my knowledge and belief is true, correct, and complete.

Signature	Printed Name	Date
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File and Pay online at www.online.tax.alaska.gov

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Business Name	Month and Year	Page ___ of ___
Licensed Location	DOR License Number	

Schedule C: Gallons Sold to Military Establishments

This is a supporting schedule of tax exempt gallons sold in Alaska to military establishments that meet all requirements for tax exempt status as defined in U.S.C. 4-107. The total must be reported on line 5 of Schedule G, Inventory Report. Use additional sheets as necessary.

Name AND Alaska address of tax-exempt sales to Qualified Military Establishments.	Number of Gallons			Qualified Reduced Tax Rate Beer & Malt Beverages				
	Liquor	Beer, Malt Beverages & Cider	Wine					
Name	Address	City	State	Zip Code				
Totals:								

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Business Name	For the Month of	Year
Inventory Location	DOR License Number	Telephone Number

Schedule G: Inventory Report

All Alcoholic Beverage Licensees must complete this form for each licensed location. This form must accompany Schedule A regardless of sales activity for the month. List inventory quantities below. Quantity means the total liquid content expressed in U.S. gallons, not the number of pallets, cases, bottles or cans which contain alcoholic beverages. Metric units must be converted to U.S. gallons. For purposes of converting totals, 3.785 liters equals one U.S. gallon.

		Number of Gallons			
		Liquor	Wine	Beer, Malt Beverages & Cider	Qualified Reduced Tax Rate Beer & Malt Beverages
1	Beginning inventory. Gallons on hand at the beginning of month (Should equal the ending inventory from the previous month) *				
2	Gallons received or produced during the month				
3	Total gallons. Add (Lines 1 and 2)				
4	Gallons sold in Alaska (from Schedule B)				
5	Gallons sold to military establishments (from Schedule C)				
6	Gallons transferred to a licensed warehouse in Alaska (from Schedule D)				
7	Gallons sold out of state (from Schedule E)				
8	Subtotal (subtract Lines 4 through 7 from Line 3)				
9	Increase or (decrease) due to gain or (loss) - (from Schedule H)				
10	Ending inventory (sum of Line 8 and Line 9)				

Instructions

- Line 1 - Beginning inventory should match the reported ending inventory from the previous month (* if not, provide explanation)
- Line 2 - Report all gallons purchased, manufactured, transferred from other warehouse locations or returned to this storage location
- Line 4 - Report all gallons sold to retailers and individuals in the state
- Line 5 - Report all gallons sold to military establishments
- Line 6 - Report all gallons transferred or sold to a licensed warehouse in Alaska
- Line 7 - Report all gallons transferred for sale out of state
- Line 8 - Subtract Lines 4 through 7 from Line 3
- Line 9 - Enter decrease as a negative number. Schedule H must be attached.
- Line 10 - Ending inventory should equal the beginning inventory for the next month

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Business Name	For the Month of	Year
Inventory Location	DOR License Number	Telephone Number

Schedule H: Inventory Adjustments Record

All Alcoholic Beverage Licensees must complete this form to account for any adjustments to inventories due to a gain or a loss. Use the provided codes for adjustment reason. If reason is "Other", provide a detailed explanation for the adjustment. Sum the total adjustments **FOR EACH OF THE FOUR ALCOHOL TYPES**, and place the values in the corresponding fields on **Line 9 of Schedule G**. Adjustment amounts are in U.S. gallons, and metric units must be converted accordingly. For the purpose of converting totals, 3.785 liters equals one U.S. gallon.

Adjustment Reason	Code	Adjustment Reason	Code
Breakage	BRK	Personal Consumption	PER
Sample	SAM	Laboratory	LAB
Donation	DON	Other (Explain)	OTH
Destruction	DES		

Adjustment Type	Number of Gallons			
	Liquor	Wine	Beer, Malt Beverages & Cider	Qualified Reduced Tax Rate Beer & Malt Beverages
Totals :				

Explain any "Other" adjustments here: