

**Wholesaler's Return of  
Spirits and Vinous Sold and Malt/Cider Liquor Purchased**

This return and the tax shown is due not later than the 20th day of the 1st month following the month for which this return is made and is delinquent if the tax is not paid within ten (10) days after the due date.

Amended Return    Final Return (*LICENSE CANCELED*)    New License Number

Legal Business Name			
Business (or dba) Name			
Mailing Address <input type="checkbox"/> NEW			
City	State	ZIP Code	
Business Location Address <input type="checkbox"/> NEW			
City	State	ZIP Code	
Name of Contact Person	<input type="checkbox"/> NEW	Telephone No.	<input type="checkbox"/> NEW
E-mail Address	<input type="checkbox"/> NEW	Fax No.	<input type="checkbox"/> NEW

Liquor License Number:	Taxpayer I.D. Number:
Period Beginning:	Period Ending:
M M D D   Y Y Y Y   M M D D   Y Y Y Y	
<b>REVENUE USE ONLY. DO NOT MARK IN THIS AREA.</b>	
<b>88</b>	
<b>81</b> PM	<b>80</b> RCVD

**File a separate return for each license. Read instructions beginning on page 5 prior to completing the return.**

	(a) SPIRITS	(b) VINOUS	(c) MALT/CIDER
	No. of Gallons		
<b>1</b> Beginning Inventory (same as ending inventory of prior month).....			
<b>2 Additions – total gallons:</b>			
<b>a</b> Received/purchased this month – from Schedule A..			
<b>b</b> Returned from retailers .....			
<b>3</b> TOTAL ADDITIONS ( <i>Add lines 2a and 2b</i> ) .....			
<b>4 Deductions – total gallons:</b>			
<b>a</b> Sold to military installations – from Schedule B.....			
<b>b</b> Exported from Arizona – from Schedule C .....			
<b>c</b> Sold to Arizona wholesalers – from Schedule D.....			
<b>d</b> Purchased from Arizona wholesalers – from Schedule D .....			
<b>e</b> Destroyed .....			
<b>f</b> Breakage .....			
<b>g</b> Returned to suppliers.....			
<b>h</b> Returned from retailers .....			
<b>5</b> TOTAL DEDUCTIONS ( <i>Add lines 4a through 4h</i> ) .....			
<b>6</b> Other Adjustments – gain or loss .....			
<b>7</b> Ending Inventory .....			
<b>8</b> Taxable gallons sold/purchased .....			
<b>9</b> Tax Rates.....	\$          3.00	\$          0.84	\$          0.16
<b>10</b> Tax Due ( <i>Multiply line 8 by line 9</i> ).....	\$	\$	\$
<b>11</b> TOTAL TAX DUE: ( <i>Add line 10, columns a, b, and c</i> ) .....			\$

Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	I have read this report and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are correct and complete.
→ PREPARER'S SIGNATURE	→ TAXPAYER'S OR AUTHORIZED AGENT'S SIGNATURE
PREPARER'S TIN          DATE	TITLE          DATE

**Please mail to: Arizona Department of Revenue, Liquor Tax, PO Box 29019, Phoenix, AZ 85038-9019**

**SCHEDULE A PURCHASES of Spirits or Vinous and Malt/Cider Liquors Received During the Month**

NAME OF SUPPLIER	CITY	STATE	INVOICE		NO. OF GALLONS		
			DATE	NUMBER	SPIRITS	VINOUS	MALT CIDER

<b>A1</b> Total this sheet .....	<b>A1</b>
<b>A2</b> Total all continuation sheets .....	<b>A2</b>
<b>A3</b> TOTAL GALLONS THIS MONTH: <i>Enter here and on page 1, line 2a</i> .....	<b>A3</b>

Arizona Form <b>815</b>	Name (as shown on page 1)	Liquor License Number	Taxpayer I.D. Number	For the Period of: to
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**SCHEDULE B TAX FREE SALES of Spirits, Vinous and Malt/Cider Liquors During the Month**

NAME OF PURCHASER	CITY	STATE	INVOICE		NO. OF GALLONS		
			DATE	NUMBER	SPIRITS	VINOUS	MALT CIDER
<b>B1</b> Total this sheet .....					<b>B1</b>		
<b>B2</b> Total all continuation sheets .....					<b>B2</b>		
<b>B3</b> TOTAL GALLONS THIS MONTH: <i>Enter here and on page 1, line 2a</i> .....					<b>B3</b>		

**SCHEDULE C OUT-OF-STATE SALES of Spirits, Vinous and Malt/Cider Liquors During the Month**

NAME OF PURCHASER	CITY	STATE	INVOICE		NO. OF GALLONS		
			DATE	NUMBER	SPIRITS	VINOUS	MALT CIDER
<b>C1</b> Total this sheet .....					<b>C1</b>		
<b>C2</b> Total all continuation sheets .....					<b>C2</b>		
<b>C3</b> TOTAL GALLONS THIS MONTH: <i>Enter here and on page 1, line 2b</i> .....					<b>C3</b>		

**SCHEDULE D SALES of Spirits and Vinous Sold to OR PURCHASE OF Malt/Cider Liquors from Arizona Wholesalers During the Month**

NAME OF PURCHASER/SUPPLIER	CITY	STATE	INVOICE		NO. OF GALLONS		
			DATE	NUMBER	SPIRITS	VINOUS	MALT CIDER
<b>D1</b> Total this sheet .....					<b>D1</b>		
<b>D2</b> Total all continuation sheets .....					<b>D2</b>		
<b>D3</b> TOTAL GALLONS THIS MONTH: <i>Enter here and on page 1, line 2b</i> .....					<b>D3</b>		

NAME OF PURCHASER/SUPPLIER	CITY	STATE	INVOICE		NO. OF GALLONS		
			DATE	NUMBER	SPIRITS	VINOUS	MALT CIDER

**GENERAL INSTRUCTIONS**

You must file this return and pay the luxury tax if you are a wholesaler of spirituous or vinous liquor selling spirituous or vinous liquor within the state of Arizona. You must also file this return and pay the tax if you are a wholesaler of malt liquors purchasing malt liquors for resale within the State.

You must file this return monthly and pay the tax on or before the 20th day after the month the tax accrues.

Prepare this return for each month regardless of whether or not any tax is due. File the original with the Arizona Department of Revenue. Retain a copy of the form with all substantiating documentation for at least four years, subject to inspection by the Department.

Report all alcoholic beverages in wine gallons. Round to the nearest one-hundredth of a gallon. For spirits and vinous liquors, use the Conversion Chart on page 6 to convert from metric to gallons.

You must provide your taxpayer identification number on the return. A taxpayer identification number is either your Federal Employer Identification Number (EIN) or your Social Security Number (SSN), if you are a sole proprietor with no employees.

The Licensee or Authorized Agent must sign the return.

If you pay a preparer to complete this return, the preparer must sign the return and include his or her identification number.

Send payment with the return to the Arizona Department of Revenue. Include your taxpayer identification number on your check.

State law imposes a penalty plus interest on the amount of tax due on each return if your payment is late. State law imposes a 5% penalty per month if you fail to file. The combined penalties, however, cannot exceed 25%.

**DEFINITIONS**

**"Cider"** means vinous liquor that is made from the normal alcoholic fermentation of the juice of sound, ripe apples, including flavored, sparkling and carbonated cider and cider made from condensed apple must, that contains more than one-half of 1% of alcohol by volume but not more than 7% of alcohol by volume.

**"Spirituous Liquor"** means any liquid containing more than one-half of 1% alcohol by volume that is produced by distillation of any fermented substance and is used or prepared for use as a beverage.

**"Vinous Liquor"** means any liquid containing more than one-half of 1% alcohol by volume made by the process of fermentation of grapes, berries, fruits, vegetables, or other substances, but not including those liquids in which hops or grains are used in the process of fermentation and not including liquids made by the process of distillation of such substances.

**"Malt Liquor"** means any liquid containing more than one-half of 1% alcohol by volume and is made by the process of fermentation and not distillation of hops or grains but not including liquids made by the process of distillation of such substances.

**SPECIFIC INSTRUCTIONS**

**Line 1:** For spirits and vinous, enter the ending inventory amount from line 7 of the previous month's report. If the figures are not equal, attach an explanation for the differences.

**Line 2a:** On Schedule A, enter all beverages you have received or purchased this month. Enter the total from Schedule A on line 2a. Attach the schedule to the return. You may substitute a computer-generated list for the actual schedule.

**NOTE:** If you list any purchases from Arizona wholesalers of malt as deductions on Schedule D, you must list those purchases on Schedule A and reflect those purchases in the total on line 2a.

**Line 2b:** Enter any spirits or vinous returned by your retailers during the month on line 2b and on line 4h. If the figures are not equal, attach an explanation for the differences.

**Line 3:** Enter the total of lines 2a and 2b.

**Line 4a:** On Schedule B, enter any tax-free sales to the military during the month. Attach the schedule to the return. You may substitute a computer-generated list for the actual schedule.

**Line 4b:** On Schedule C, enter any beverage sold out of state during the month. Attach the schedule to the return. You may substitute a computer-generated list for the actual schedule.

## RETURN INSTRUCTIONS

**Line 4c:** For spirits and vinous, enter on Schedule D all spirits and vinous sold to other licensed Arizona wholesalers during the month. Enter spirits and vinous transferred between licensed locations owned by the same company. Attach documentation for verification. Attach the schedule to the return. You may substitute a computer-generated list for the actual schedule.

**Line 4d:** For malt/cider, enter on Schedule D all purchases of malt/cider from other licensed Arizona wholesalers during the month. Enter malt/cider transferred between licensed locations owned by the same company. Attach documentation for verification. Attach the schedule to the return. You may substitute a computer-generated list for the actual schedule.

**NOTE:** You cannot list any malt as a deduction on this schedule unless you listed them on Schedule A and included them in the total on line 2a.

**Line 4e:** Enter any beverage that you destroyed during the month.

**Line 4f:** Enter any beverage that broke during the month.

**Line 4g:** Enter any beverage that you returned to your suppliers during the month.

**Line 4h:** See the instructions for line 2b for explanation.

**Line 5:** Add lines 4a through 4h. Enter the total.

**Line 6:** List any adjustments for the prior month and attach a written explanation.

**Line 7:** For spirits and vinous, enter your month's ending inventory from your company records.

**Line 8:** For spirits and vinous, add lines 1 and 3. Subtract lines 5 and 7, and adjust for line 6. Enter these amounts in column (a) or (b).

For malt/cider, subtract line 5 from line 3, and adjust for line 6. Enter this amount in column (c).

**Line 9:** Tax rates for spirits, vinous with an alcohol content of 24% or less by volume, and malt/cider are preprinted on the form. Contact the Luxury Tax Section of the Arizona Department of Revenue for the rate on any vinous with an alcohol content of *more than 24%* by volume, containing eight (8) ounces or less and for each eight (8) ounces for containers containing more than eight (8) ounces.

**Line 10:** For each column (a), (b), and (c), multiply the number of gallons entered on line 8 by the rate on line 9. Enter the amount for each column.

**Line 11:** Add the amounts in columns (a), (b), and (c) of line 10. Enter this amount as the Total Tax Due.

For any questions on how to complete this form, contact the Liquor Tax Unit at 602-716-7808.

CONVERSION CHART			
Liquor Type	Bottle Size	Bottles Per Case	U.S. Gallons Per Case
SPIRITUOUS:	1.75 liter	6	2.7738
	1.00 liter	12	3.1701
	750 milliliters	12	2.3775
	500 milliliters	24	3.1701
	200 milliliters	48	2.5361
	50 milliliters	120	1.5850
VINOUS:	3.00 liter	4	3.1701
	1.50 liter	6	2.3775
	1.00 liter	12	3.1701
	750 milliliters	12	2.3775
	375 milliliters	24	2.3775
	187 milliliters	48	2.3712
	100 milliliters	60	1.5850