

DIRECT SHIPMENT OF BEER & WINE TO OHIO RESIDENTS

Ohio Department of Commerce
 Division of Liquor Control
 Beer & Wine Section
 6606 Tussing Road, P.O. Box 4005
 Reynoldsburg, Ohio 43068-9005
 614-644-2411

OHIO EXCISE AND USE TAX FILING

A resident of the state of Ohio may import into the state of Ohio beer or wine, provided that:

- (1) The beer or wine is for the Ohio resident's personal use and not for resale
- (2) The Ohio resident is an individual who is twenty-one years of age or older
- (3) The laws of the United States allow the shipment of the beer or wine into the United States
- (4) All taxes due the state of Ohio shall be paid prior to the importation, or within thirty days of the receipt of beer or wine

DIVISION USE ONLY

Received _____
 Date _____
 Sent to _____
 Taxation _____
 Date _____
 Signature _____

NAME OF OHIO RESIDENT

Name _____

Street Address _____

City/State/Zip _____

Phone _____

NAME OF COMPANY FROM WHOM BEER OR WINE IS PURCHASED

Name _____

Street Address _____

City/State/Zip _____

Phone _____

Date of entry of the alcoholic beverages into Ohio _____

OHIO EXCISE AND USE TAX SECTION – for questions regarding taxes, call **614-466-7351**

Effective January 1, 1993, Ohio **EXCISE TAX** on beer and wine is:

	Per Gallon	Per Case		Per Gallon	Per Case
Wine (containing 4% - 14% ABV)	\$0.32	\$0.76	Sparkling/carbonated Wine & Champagne	\$1.50	\$3.57
Wine (containing more than 14% - 21% ABV)	\$1.00	\$2.38			
Vermouth	\$1.10	\$2.62	Beer (per case of 24 – 12 oz. cans/bottles)		\$0.40

USE TAX is calculated on the purchase price x the applicable county (where you reside) sales/use tax rate:
 (Example: \$250.00 x 7% = \$17.50)

TYPE OF ALCOHOLIC BEVERAGE (wine/vermouth/sparkling/beer)	ALCOHOL CONTENT (% ABV – wine only)	AMOUNT	GALLONS/ BOTTLES/ OR CASES	PURCHASE PRICE	AMOUNT OF USE TAX DUE	AMOUNT OF EXCISE TAX DUE
TOTAL:					\$	\$
TOTAL AMOUNT TO BE REMITTED (USE TAX DUE + EXCISE TAX DUE)						\$
MAKE CHECK OR MONEY ORDER PAYABLE TO: TREASURER OF STATE						
Mail check and form to Ohio Division of Liquor Control at the above address						

SWORN STATEMENT:

I declare under penalties of perjury that I am 21 years of age or older, that this filing to the best of my knowledge and belief is true, correct and complete, and that the tax submitted to the State of Ohio is accurate for the above purchases.

Signature of Applicant _____ Date _____