



WHOLESALER'S MONTHLY WINE TAX REPORT

*File with the Department of Revenue on or before the
20th of the month following the month for which the report is made.*

FOR DEPARTMENT USE ONLY

* * / * * / * *
Tax Mo. Yr.

Name and Address of Wholesaler _____

Revenue Account Number _____

Wholesaler's Identification Number _____

Report for the month of _____, 20 ____

Part I—Wine Excise Tax Report

	Number of Cases					Other Sizes		
	16 Liters	12 Liters	9 Liters	8.52 Liters	187 Milliliters	Cases	Total Liters	Total Gallons
1. Wine received from all sources								
2. Inventory at beginning of month								
3. Total wine available (total of lines 1 and 2)								
4. a. Exports*								
b. Wine returned to vendors*								
c. Wine delivered to other KY wholesalers*								
d. Tax paid wine returned by KY retailers								
e. Inventory at end of month								
f. Sales to federal government*								
g.								
h. Total of lines a through g								
5. Balance subject to tax (line 3 minus line 4h)								
6. Excise tax rate	\$ 2.12	\$ 1.59	\$ 1.19	\$ 1.13	\$ 1.19		\$.1321	\$.50
7. Tax applicable (line 5 times line 6)								

8. Total of all items on line 7 \$ _____

9. Miscellaneous credits and charges \$ _____

10. **Total excise tax due** (line 8 plus or minus line 9) 21 \$ _____

**Attach report of each shipment.*

Part II—Wine Wholesale Sales Tax Report

11. Gross receipts from sales of wine reported on line 5 of Part I above (tax included) \$ _____

12. Receipts of wine reported from small farm wineries \$ _____

13. Net receipts (line 11 minus line 12) \$ _____

14. Taxable receipts (line 13 divided by 1.11) \$ _____

15. Gross tax applicable (line 14 times .11) \$ _____

16. Collection and reporting fee (line 15 times .01) \$ _____

17. Net tax due (line 15 minus line 16) \$ _____

18. Miscellaneous credits and charges \$ _____

19. **Total wholesale sales tax due** (line 17 minus line 18) 24 \$ _____

IMPORTANT NOTICE

Make check(s) payable to:
Kentucky State Treasurer

Mail report and check(s) to:
**Kentucky Department of Revenue
Frankfort, Kentucky 40619**

I, the undersigned, a principal officer of the above-named licensee, certify that I have examined this report and it is, to the best of my knowledge and belief, a true, correct and complete report.

Signature _____

Title _____

Date _____

GENERAL INFORMATION

Gross receipts from sales at wholesale or wholesale sales shall not include the following sales:

- Sales made between wholesalers or between distributors.
- Sales made by a small farm winery or wholesaler of wine produced by a small farm winery.

Between July 15, 1994 and January 1, 2007, sales from a small winery or wholesaler of wine produced by a small winery are exempt from the wholesale sales tax only, if the grapes, grape juices, other fruits, other fruit juices or honey from which the wine is made are produced in Kentucky.

KRS 131.180(1) imposes a penalty of 2 percent of the tax, up to a maximum of 20 percent of the tax for each 30 days or fraction thereof that the report is filed late. In no case shall the penalty be less than \$10. KRS 131.180(2) imposes a penalty of 2 percent of the tax, up to a maximum of 20 percent of the tax for each 30 days or fraction thereof for failure to pay at least 75 percent of the tax by the due date. In no case shall the penalty be less than \$10.

Additional information may be obtained by contacting the Excise Tax Section, Department of Revenue, Station 62, P.O. Box 1303, Frankfort, Kentucky 40602-1303, or by calling (502) 564-4409.