

**QUARTERLY RETURN OF DIRECT SHIPPERS
OF ALCOHOL**

FOR DEPARTMENT USE ONLY		
____/____/____	____/____/____	____/____/____
TAX	QTR	YR

Direct Shippers Name and Account Number	Account Number: _____
	Report for the Qtr.: _____

Part I – Distilled Spirits Tax Calculation

A. Distilled Spirits Excise Tax:

- 1 Direct Shipments of Distilled Spirits to Kentucky Customer (Gallons)(Form 73A551) 1 _____
- 2 Excise Tax Rate of Distilled Spirits: 2 **\$1.92/gal**
- 3 Distilled Spirits Excise Tax Owed (Line 1 multiplied by Line 2) 20 3 _____

B. Distilled Spirits Wholesale Tax Equivalent:

- 4 Direct Shipments of Distilled Spirits to Kentucky Customers (Wholesale Price)(Form 73A551) 4 _____
- 5 Wholesale Tax Equivalent Rate: 5 **.11**
- 6 Distilled Spirits Wholesale Tax Equivalent (Line 4 multiplied by Line 5) 22-03 6 _____
- 7 Total Distilled Spirits Tax Calculation (Line 3 plus Line 6) 7 _____

Part II – Wine Tax Calculation

A. Wine Excise Tax:

- 8 Direct Shipments of Wine to Kentucky Customer (Gallons)(Form 73A551) 8 _____
- 9 Excise Tax Rate for Wine: 9 **\$0.50/gal**
- 10 Wine Excise Tax Owed (Line 8 multiplied by Line 9) 21 10 _____

B. Wine Wholesale Tax Equivalent:

- 11 Direct Shipments of Wine to Kentucky Customers (Wholesale Price)(Form 73A551) 11 _____
- 12 Wholesale Tax Equivalent Rate: 12 **.10**
- 13 Wine Wholesale Tax Equivalent (Line 11 multiplied by Line 12) 13 _____
- 14 Total Wine Tax Calculation (Line 10 plus Line 13) 24-03 14 _____

FOR DEPARTMENT USE ONLY		
____/____/____ TAX	____/____/____ QTR	____/____/____ YR

Part III – Malt Beverage Tax Calculation

A. Malt Beverage Excise Tax:

15 Direct Shipments of Malt Beverages to Kentucky Customers (Gallons)(Form 73A552) of product produced in Kentucky	15	
16 Domestic Brewers credit rate:	16	.50
17 Total Gallons for Reporting of Excise Tax after credit (Line 15 multiplied by Line 16)	17	
18 Direct Shipments of Malt Beverages to Kentucky Customers (Gallons)(Form 73A552) of product not produced in Kentucky	18	
19 Gallons Subject to Excise Tax (Line 17 plus Line 18)	19	
20 Excise Tax Rate for Malt Beverages	20	.080645/gal
21 Excise Tax for Malt Beverages (Line 19 multiplied by Line 20)	21	

B. Malt Beverage Wholesale Tax Equivalent:

22 Direct Shipments of Malt Beverages to Kentucky Customers (Wholesale Price)(Form 73A552)	22	
23 Wholesale Tax Equivalent Rate:	23	.10
24 Malt Beverage Wholesale Tax Equivalent (Line 22 multiplied by Line 23)	24	
25 Total Malt Beverage Tax Calculation (Line 21 plus Line 24)	25	

IMPORTANT NOTICE

Make check(s) payable to: **Kentucky State Treasurer**
Return to: **Excise Tax Section, 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
E-Mail	Telephone Number	