

## 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. <b>Total excise tax due</b> (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 1.10).....	\$	
15. Gross tax applicable (line 14 times .10).....	\$	
16. Collection and reporting fee (line 15 times .01) .....	\$	
17. Net tax due (line 15 minus line 16).....	\$	
18. Miscellaneous credits and charges .....	\$	
19. <b>Total wholesale sales tax due</b> (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
E-Mail	Phone Number	

### **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, if that small farm winery produces no more than fifty thousand (50,000) gallons of wine per year.

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) 564-6823.