

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	
REVENUE USE ONLY. DO NOT MARK IN THIS AREA.	
88	
81 PM	80 RCVD

File a separate return for each license. Read instructions beginning on page 4 prior to completing the return.

	(a)	(b)	(c)
	SPIRITS	VINOUS	MALT / CIDER
	No. of Gallons		
1. Gallons sold			
2. Deductions – total gallons:			
a. Sold to military installations – from Schedule B			
b. Exported from Arizona – from Schedule C			
c. Sold to Arizona wholesalers – from Schedule D			
d. Tax paid – beverage returned.....			
3. TOTAL DEDUCTIONS (Add lines 2a through 2d).....			
4. Other Adjustments – gain or loss			
5. Taxable gallons sold to consumers/ Arizona retail stores			
6. Tax Rates	\$ 3.00	\$ 0.84	\$ 0.16
7. Tax Due (Multiply line 5 by line 6).....	\$	\$	\$
8. TOTAL TAX DUE: (Add line 7, columns a, b, and c)			\$

Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

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

Arizona Form 835	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	
					.	.	.	
					.	.	.	
					.	.	.	
					.	.	.	
					.	.	.	
					.	.	.	
B1 Total this sheet.....					B1	.	.	.
B2 Total all continuation sheets.....					B2	.	.	.
B3 TOTAL GALLONS THIS MONTH: <i>Enter here and on page 1, line 2a</i>					B3	.	.	.

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	
					.	.	.	
					.	.	.	
					.	.	.	
					.	.	.	
					.	.	.	
					.	.	.	
C1 Total this sheet.....					C1	.	.	.
C2 Total all continuation sheets.....					C2	.	.	.
C3 TOTAL GALLONS THIS MONTH: <i>Enter here and on page 1, line 2b</i>					C3	.	.	.

SCHEDULE D SALES TO LICENSED ARIZONA WHOLESALERS of Spirits, Vinous and Malt/Cider Liquors During the Month

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

GENERAL INSTRUCTIONS

You must file this return and pay the luxury tax if you are a domestic craft distillery, a domestic farm winery, a domestic microbrewery, or a domestic cider producer who manufactures or produces on the premises and sells at retail or to retail licensees within the State of Arizona, or a direct shipment licensee that sells at retail or to retail licensees within the State of Arizona.

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.

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.

“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.

“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.

“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: Enter the total gallons sold for the month.

Line 2a: From Schedule B, enter any tax-free sales to military installations during the month.

Line 2b: From Schedule C, enter any beverage sold out of state during the month.

Line 2c: From Schedule D, enter any beverage sold to other licensed Arizona wholesalers during the month.

Line 2d: Enter any tax paid for any beverage returned during the month.

Line 3: Add lines 2a through 2d, and enter the total.

Line 4: List any adjustments for the prior month and attach a written explanation.

Line 5: Subtract line 3 from line 1. Add or subtract any amounts on line 4. Enter these amounts.

Line 6: Tax rates for 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 7: For each column (a), (b), and (c), multiply the number of gallons entered on line 5 by the rate on line 6. Enter the amount for each column.

Line 8: Add the amounts in columns (a), (b), and (c) of line 7. Enter this amount as the Total Tax Due.