



**DELAWARE** F O R M  
**DIVISION OF REVENUE** **ALC-TAX**  
REPORT OF WINES, CIDER, SPIRITS AND BEER SALES



NAME OF IMPORTER		TAX PERIOD	07	19	TAXPAYER ID NO.									
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	EXACT GALLONAGE WINE	EXACT GALLONAGE CIDER	EXACT GALLONAGE HIGH SPIRITS	EXACT GALLONAGE LOW SPIRITS	EXACT BARRELAGES BEER
<b>1. GRAND TOTAL</b> From ALC-INV Line 2					
<b>2. TAX RATE</b> (Per Gallon / Barrel)	\$1.63	\$0.27	\$4.50	\$3.00	\$8.15
<b>3. TAX DUE</b> Multiply Line 1 & Line 2					
<b>4. CREDIT-RETURNS</b> From Line 1 of page 2 of ALC-CRD (Attach a copy of ALC-CRD)					
<b>5. TAX LIABILITY</b> Subtract Line 4 from Line 3					

TOTAL REMITTANCE	
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I hereby certify under the penalties of perjury that the above report has been examined by me and to the best of my knowledge and belief is true and correct.

SIGNATURE

TITLE

TELEPHONE



**DELAWARE** F O R M  
DIVISION OF REVENUE **ALC-CRD**

REPORT OF WINES, CIDER, SPIRITS AND BEER  
RETURNS AND CREDITS



NAME OF IMPORTER		TAX PERIOD	07	19	TAXPAYER ID NO.									
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CREDIT-RETURNS					EXACT GALLONAGE				EXACT BARRELAGES
INVOICE NO.	P.O. NO.	DATE REC	RECEIVED FROM	NO. OF CASES	WINE	CIDER	HIGH SPIRITS	LOW SPIRITS	BEER
LINE 1	TOTALS								





**DELAWARE** F O R M  
DIVISION OF REVENUE **ALC-INV**  
IMPORTERS INVENTORY ACTIVITY REPORT



LICENSEE							TAXPAYER ID NO.								MONTH	07	19	SIGNATURE					
																		WINE GALLONS	CIDER GALLONS	HIGH SPIRITS GALLONS	LOW SPIRITS GALLONS	BEER BARRELS	
1. BEGINNING INVENTORY																							
2. PURCHASES																							
3. TRANSFERS IN FROM:																							
4. OTHER ADDITIONS (Explain):																							
5. SUB TOTAL Add Line 1 through Line 4																							
6. SALES TO RETAILERS																							
7. TRANSFERS OUT TO:																							
8. SALES TO OWNERS																							
9. BREAKAGE																							
10. DESTRUCTION-BAD PRODUCT																							
11. RETURNED TO VENDOR																							
12. SAMPLES TO RETAILERS																							
13. OTHER REDUCTIONS FROM INVENTORY (Explain):																							
14. TOTAL REDUCTIONS Add Line 6 through Line 13																							
15. ENDING INVENTORY Subtract Line 14 from Line 5																							
16. TAX RATES																		\$1.63	\$0.27	\$4.50	\$3.00	\$8.15	
17. TAX PREVIOUSLY PAID Multiply Line 15 and Line 16																							
18. CREDIT AVAILABLE FOR TAX PAID ON INVENTORY AS OF 07/31/2019 Calculate @ 50%																		AUGUST 2019	50%	50%	50%	50%	50%
																		JULY 2020	50%	50%	50%	50%	50%

This report must be filed with the Delaware Division of Revenue with the ALC-TAX or ALC-CRD by August 15, 2019.

 See page 3 for instructions

 Calculate this line



**DELAWARE** INSTRUCTIONS  
DIVISION OF REVENUE **ALC**  
IMPORTERS INVENTORY ACTIVITY REPORT



**INSTRUCTION AND DEFINITIONS**

<b>TRANSFER FROM</b>	Transfers from related parties or other importers / warehouses
<b>OTHER ADDITIONS</b>	Any other increase to inventory
<b>SALES TO OWNERS</b>	Sales to investors / owner of Taxpayer
<b>TRANSFERS TO</b>	Transfers to related parties or other importers / warehouses
<b>BREAKAGE</b>	Accidental loss of inventory
<b>DESTRUCTION - BAD PRODUCT</b>	Intentional destruction of inventory (e.g., for bad products)
<b>SAMPLES TO RETAILERS</b>	Samples provided to retailers
<b>OTHER REDUCTIONS FROM INVENTORY</b>	Any other decrease to inventory
<b>CREDIT AVAILABLE FOR TAX PAID ON PURCHASES MADE ON OR BEFORE 07/31/2019</b>	For August 2019 and July 2020, Importer may claim a credit equal to one-half of the tax previously paid on the inventory on hand as of July 31, 2019.
<b>CREDIT-RETURNS</b>	May not be carried forward
<b>CREDIT CARRYOVER AVAILABLE</b>	Taxpayer may carry forward credit for tax previously paid to proceeding tax periods until it is used in full.