



# DELAWARE F O R M

## DIVISION OF REVENUE **ALC-INV**

### IMPORTERS INVENTORY ACTIVITY REPORT



NAME OF IMPORTER		TAXPAYER ID NO.	MONTH				SIGNATURE		
			MM	YY					
			WINE GALLONS	CIDER GALLONS	HIGH SPIRITS GALLONS	LOW SPIRITS GALLONS	BEER BARRELS		
1.	<b>BEGINNING INVENTORY</b>								
2.	<b>PURCHASES</b>								
3.	<b>TRANSFERS IN FROM:</b>								
4.	<b>OTHER ADDITIONS</b> (Explain):								
5.	<b>SUBTOTAL</b> Add Line 1 through Line 4								
<b>TAXABLE TRANSACTIONS</b>									
6.	<b>SALES NET OF RETURNS</b>								
<b>NON-TAXABLE TRANSACTIONS</b>									
7.	<b>TRANSFERS OUT TO:</b>								
8.	<b>BREAKAGE</b>								
9.	<b>DESTRUCTION / BAD PRODUCT</b>								
10.	<b>RETURNED TO VENDOR</b>								
11.	<b>SAMPLES TO RETAILERS</b>								
12.	<b>OTHER REDUCTIONS FROM INVENTORY</b> (Explain):								
13.	<b>TOTAL NON-TAXABLE REDUCTIONS</b> Add Line 7 through Line 12								
14.	<b>TOTAL REDUCTIONS</b> Subtract Line 14 from Line 5								
15.	<b>ENDING INVENTORY</b> Subtract Line 14 from Line 5								

This report must be filled with the Delaware Division of Revenue with the ALC-TAX by the 15th day of the month following the tax period.

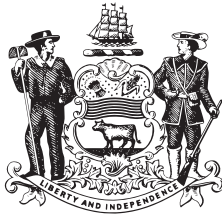
DF44719019999V1

Revision 20200710

**SEE INSTRUCTIONS**  
**CALCULATE**

Mail forms with  
remittance payable to:   
 Delaware Division of Revenue  
 PO Box 8763  
 Wilmington, DE 19899-8763

Hand deliver or overnight forms  
with remittance payable to:   
 Delaware Division of Revenue  
 820 N. French, 9th Floor  
 Wilmington, DE 19801



# DELAWARE F O R M

## DIVISION OF REVENUE **ALC-TAX**

### REPORT OF WINES, CIDER, SPIRITS, AND BEER SALES



NAME OF IMPORTER

TAX PERIOD

MM YY

TAXPAYER ID NO.								EXACT GALLONAGE WINE	EXACT GALLONAGE CIDER	EXACT GALLONAGE HIGH SPIRITS	EXACT GALLONAGE LOW SPIRITS	EXACT BARRELAGES BEER	TOTAL
1.	<b>TOTAL SALES NET OF RETURNS</b> From ALC-INV Line 6												
2.	<b>MILITARY TRANSACTIONS</b>												
3.	<b>NET TAXABLE SALES</b> Subtract Line 2 from Line 1												
4.	<b>TAX RATE</b> (Per Gallon / Barrel)							\$1.63	\$0.27	\$4.50	\$3.00	\$8.15	
5.	<b>TAX DUE</b> Multiply Line 3 and Line 4							\$	\$	\$	\$	\$	\$
6a.	<b>CREDIT CARRYOVER PRIOR MONTH</b> From Line 8 of prior month's ALC-TAX form.												\$
6b.	<b>CREDIT-TAX PREVIOUSLY PAID - JULY 2020</b> From Line 18 of ALC-INV for July 2019.												\$
7.	<b>TAX LIABILITY: Subtract</b> Lines 6a. and 6b. from Line 5. If this is a negative number, enter 0 on this Line and complete Line 8.												\$
8.	<b>CREDIT CARRYOVER AVAILABLE</b> If sum of Lines 6a plus 6b exceeds line 5, enter excess here.												\$
<b>TOTAL REMITTANCE</b>												\$	

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

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



**INSTRUCTION AND DEFINITIONS**

This instruction page is intended for your use only. Do not return this page.

<b>TRANSFER IN FROM</b>	Transfers from related parties or other importers / warehouses
<b>OTHER ADDITIONS</b>	Any other increase to inventory
<b>TRANSFERS OUT 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.
<b>MILITARY &amp; CHARITABLE TRANSACTIONS</b>	Pursuant to 4 Del c. § 582, sales to instrumentalities of the armed forces of the United States are not taxable.