

# Form O-255

## Wholesale Alcoholic Beverages Tax Return

(Rev. 06/11)

Complete the return in blue or black ink.

You must file this monthly return with the Commissioner of Revenue Services not later than the last day of the month following the period for which this return is being filed. Mail it to the address above. Attach supporting schedules and include the remittance for tax due.

▶	Return for period ending
▶	Connecticut Tax Registration Number
▶	Federal Employer Identification Number (FEIN)
▶	Due on or before
▶	Check if applicable: <input type="checkbox"/> Out of Business <input type="checkbox"/> Amended Return

If the address is incorrect, please make any changes necessary.

### Read the instructions before you complete this return.

1. Amount of tax: Total Line 17, Columns A through H, on reverse side.	▶	\$	00
2. Tax credits: Attach authorized letter.	▶	\$	00
3. Adjusted tax: Line 1 minus Line 2.	▶	\$	00
4. Penalty	▶	\$	00
5. Interest	▶	\$	00
6. Total amount due: Add Lines 3, 4, and 5.	▶	\$	00
7. Are any of your inventories or accounts receivable pledged at this time? <input type="checkbox"/> Yes <input type="checkbox"/> No	<b>For Office Use Only</b>		

**Due Date:** You must file the properly executed return, schedules, and remittance on or before the last day of the month following the period indicated.

**Rounding Off to Whole Dollars:** You must round off cents to the nearest whole dollar on your return and schedules. If you do not round, the Department of Revenue Services (DRS) will disregard the cents.

Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the amount to enter on a line, include cents and round off only the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on a line.

**Signature:** The return must be signed under penalty of false statement by the distributors' treasurer, authorized agent, or officer.

**Where to File:** Mail this form to:

Department of Revenue Services  
 Operations Division - Processing Section  
 PO Box 5034  
 Hartford CT 06102-5034.

Make check payable to **Commissioner of Revenue Services**. DRS may submit the check to your bank electronically.

Keep a copy of this return for your own records.

**Information or Assistance:** If you need more information or assistance, call the Excise Taxes Unit at 860-541-3224, Monday through Friday between the hours of 8:30 a.m. and 4:30 p.m.

**Declaration:** I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Taxpayer Signature	Title	Date
Print Taxpayer Name	Telephone Number	Taxpayer SSN
Paid Preparer Signature	Preparer's Address	Preparer's SSN or PTIN

	Beer, Malt Beverages, or Cider		Distilled Liquors	Still Wines - Not more than 21% alcohol. (Including cider containing more than 7% and not more than 21% alcohol)		Fortified Wines (More than 21% Alcohol) and Sparkling Wines (Including cider containing more than 21% alcohol)	Alcohol and Components for Manufacturing	Liquor Coolers (Not more than 7% alcohol)
	Convert draft size to barrels.	All other containers (Including cider containing not more than 7% alcohol)		Produced by wineries which are not small wineries	Produced by small wineries (Producing 55,000 wine gallons or less per year)			
	Barrels Column A	Wine Gallons Column B	Wine Gallons Column C	Wine Gallons Column D	Wine Gallons Column E	Wine Gallons Column F	Proof Gallons Column G	Wine Gallons Column H
1. Physical inventory at start of month	▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶
2. Quantity purchased or acquired (Sch. A)	▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶
3. Tax-paid purchases and returns (Sch. B)	▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶
4. Produced by manufacturing process	▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶
5. <b>Totals:</b> Add Lines 1 through 4.	▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶
<b>Deductions</b>								
6. Quantity emptied for Item 4 above	▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶
7. Physical inventory at end of month	▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶
8. Adjustments, gain, or loss: Explain.	▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶
9. <b>Total deductions:</b> Add Lines 6, 7, and 8.	▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶
10. <b>Accountable Balance:</b> Line 5 minus 9.								
<b>Non-Taxable Deductions</b>								
11. Tax-paid purchases and returns (Sch. B)	▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶
12. Shipments outside Connecticut (Sch. C)	▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶
13. Shipments within Connecticut (Sch. D)	▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶
14. Total non-tax deductions: Add Lines 11, 12, and 13.	▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶
15. <b>Taxable net quantity:</b> Line 10 less Line 14.	▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶
16. Tax rate for each of the columns	@ \$7.20	@ \$0.24	@ \$5.40	@ \$0.72	@ \$0.18	@ \$1.80	@ \$5.40	@ \$2.46
<b>Tax Amount for Each Alcoholic Beverage</b>								
17. Multiply Line 15 by Line 16 for each column.	▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶	00 ▶

Total Line 17, Columns A through H.  
Transfer this amount to Line 1 on the front.

## Instructions for Form O-255

### Tax Classifications of Alcoholic Beverages

**Beer, Malt Beverages, and Cider** (Columns A and B) include beer, ale, porter, stout, lager beer, or any other product of fermentation, infusion, or decoction of barley, malt, and hops in drinking water and containing more than 0.5% of absolute alcohol by volume. Alcoholic cider containing not more than 7% of absolute alcohol is taxed at the beer rate.

**Distilled Liquors** (Column C) include any beverage that contains alcohol obtained by distillation mixed with drinkable water and other substances in solution including whiskies, gin, rum, brandy, vodka, liqueurs, cordials, cocktails, and similar compounds containing distilled spirits.

**Still Wines and Cider Not Taxed at the Beer Rate** (Columns D and E) include any wine that contains not more than 0.392 of a gram of carbon dioxide per 100 milliliters of wine, any fortified wine, cider that is made from the alcoholic fermentation of the juice of apples (except cider taxed at beer rate), vermouth, and any artificial or imitation wine or compound sold as still wine containing more than 3.2% of absolute alcohol by volume. Includes cider containing more than 7% but not more than 21% of absolute alcohol and containing not more than 0.392 of a gram of carbon dioxide per 100 milliliters.

**Small Wineries** (Column E) include persons producing not more than 55,000 wine gallons of wine in the preceding calendar year. A certificate is required.

**Fortified Wines** (Column F) include any non-effervescent wine of generic type or otherwise, the alcoholic contents of which have been increased by whatever process beyond that produced by natural fermentation and containing more than 21% of absolute alcohol.

**Sparkling Wines** (Column F) include champagne and all other effervescent wine charged with more than 0.392 of a gram of carbon dioxide per 100 milliliters of wine, whether artificially or as a result of secondary fermentation of the wine within the container. Also includes alcoholic cider containing more than 7% alcohol and more than 0.392 of a gram of carbon dioxide per 100 milliliters of wine and alcoholic cider containing more than 21% of absolute alcohol regardless of the amount of carbonation in the cider.

**Alcohol** (Column G) includes ethyl alcohol, hydrated oxide of ethyl, or spirit of wine from whatever source or by whatever process produced. To obtain proof gallons multiply wine gallons by the proof content to convert into proof gallons.

**Components for Manufacturing** (Column G) for use in relation to proof gallon requirements on alcoholic beverages acquired for production, etc.

**Liquor Coolers** (Column H) include any liquid combined with liquor containing not more than 7% of alcohol by volume.

### Specific Instructions - Back

**Line 1:** Amounts entered in Line 1 must be the same as Line 7 of the preceding month's return. They constitute the physical inventory taken at the close of business on the last day of the last month during which you were a distributor. Any deviation from this requirement must be authorized in writing from the Department of Revenue Services Audit Division.

**Line 2:** Enter the totals from Schedule A showing the gross quantity of each kind of alcoholic beverage purchased or acquired during the month that was non tax-paid under Chapter 220 of the Connecticut General Statutes. Distributors cannot use net receipts basis because Chapter 220 requires the licensee to fully account for the quantity of nontax-paid alcoholic beverages negotiated under permit privilege within the purview of this return.

**Line 3** Enter the totals from Schedule B showing quantity purchased or acquired as Connecticut tax-paid prior to receipt and returns by retail customers on which Connecticut tax was previously paid. These amounts must agree with the amount on Line 11.

**Line 4:** Enter quantity distilled, produced after blending, produced by fermentation process, rectifying, fortifying, or reducing the alcoholic content from pertinent record forms.

**Line 5:** Enter the totals of Lines 1 through 4 for each column.

**Line 6:** Enter the quantities used in distilling, blending, rectifying, fortifying, or reducing the alcoholic contents for Line 4.

**Line 7:** Enter the quantities of each kind of alcoholic beverage that constituted the physical inventory taken by the distributor at the close of business on the last day of the calendar month.

A certified copy of the physical inventory taken by each distributor at the close of business on June 30 and December 31 (semi-annual requirement dates) must be filed with each June and December return on forms prescribed by the Commissioner of Revenue Services.

**Line 8:** Enter the total showing "The resulting net adjustment: Gain (-) or Loss (+)." Attach an explanation showing the computation. This adjustment should indicate breakage in transit, breakage in warehouse, manufacturing gains or losses, etc. Attach details.

**Line 9:** Enter the totals of Lines 6, 7, and 8 for each column.

**Line 10:** Subtract Line 9 from Line 5.

**Line 11:** Enter the totals from Schedule B following the same requirements and the same amounts as Line 3.

**Line 12:** Enter the totals from Schedule C for quantities shipped by you that involved physical transportation for use or consumption at some point outside of Connecticut. Do not include quantities which are invoiced to a purchaser outside of Connecticut unless physical shipment was actually made to this purchaser.

**Line 13:** Enter the totals from Schedule D for quantities shipped tax exempt to other distributors in Connecticut.

**Line 14:** Enter the totals of Lines 11, 12, and 13 for each column.

**Line 15:** Subtract Line 14 from Line 10.

**Line 16:** The tax rate for Columns A through H applies to each quantity converted to decimal system including the fractional part of each quantity. In computing quantity for each column it is mandatory that Column A contains barrels; Columns B, C, D, E, F, and H contain wine gallons; and Column G contains proof gallons.

**Line 17:** The tax amount for each column represents the result of the tax rate applied for each classification of alcoholic beverage. Multiply Line 15 by Line 16 for each column.

### Specific Instructions - Front

**Line 1:** Enter the sum of the amounts entered in Line 17 of Columns A through H, on the back of the return.

**Line 2:** Enter total amount of tax credit if any has been authorized, for use on this return and attach the credit notice.

**Line 3:** Subtract Line 2 from Line 1.

**Line 4:** The penalty for an incomplete return or late filing is calculated at 10% (.10) of the amount of the tax due and unpaid or \$50, whichever is greater. This penalty is in addition to any other penalty provided for in Chapter 220 of the general statutes.

**Line 5:** Interest for late payment is calculated at 1% of the tax per month or fraction of the month from the due date to the date of payment.

**Line 6:** Enter the sum of Lines 3, 4, and 5.

**Line 7:** Failure to respond **Yes** or **No** may be considered an incomplete return. **Pledged** means the assignment of these assets as security for loans negotiated.