

Oklahoma Tax Commission (OTC) & ABLE Licensing Bond Requirements



This fact sheet outlines the specific tax bond and permit requirements for different categories of Oklahoma Alcoholic Beverage Laws Enforcement (ABLE) Commission license holders, including relevant contact information for the Oklahoma Tax Commission (OTC).

MIXED BEVERAGE TAX BONDS

Required for license holders authorized to sell alcohol by the drink.

- Applicable Licenses:
 - BAW (Beer and Wine)
 - MXB (Mixed Beverage)
 - CMB (Catering Mixed Beverage)
- Action Required: License holders must contact OTC's Business Tax Services to determine the specific dollar amount required for their bond.
- Contact Number: (405) 522-9440

ALCOHOL EXCISE TAX BONDS

Required for entities responsible for the payment of alcohol excise taxes (wholesalers, producers, and importers).

- Applicable Licensees/Roles:
 - Wholesalers & Distributors
 - Brewers
 - Winemakers
 - Importers / Brokers
- Action Required: Contact OTC's Business Tax Services to determine the specific dollar amount required for the bond.
- Contact Number: (405) 522-0869

ALCOHOL EXCISE TAX ACCOUNTS

Retailers of packaged goods and specific permit holders do not require a tax bond. They are only responsible for collecting sales tax.

- Applicable Licenses:
 - REW (Retail Wine)
 - REB (Retail Beer)
 - RET (Retail Spirits/Liquor)
 - Direct Wine Shippers
- Action Required: Apply online via OKTAP for a standard sales tax permit.

License / Industry Role	Bond Required?	Tax Type	OTC Contact Phone
BAW, MXB, CMB (Sales by the drink)	Yes	Mixed Beverage Tax	(405) 522-9440
Wholesalers, Distributors, Brewers, Winemakers, Importers, Brokers	Yes	Alcohol Excise Tax	(405) 522-0869
REW, REB, RET (Packaged goods retailers)	No	Sales Tax Account Only	Apply via OKTAP
Direct Wine Shippers Out of State	No	Vendor Use Tax Account and Alcohol Wholesale Permit	Apply via OKTAP
Direct Wine Shippers Ok	No	Vendor Use Tax Account and Alcohol Wholesale Permit	Apply via OKTAP

General Registration Support

For overarching business registration questions, packet requests, or specific inquiries regarding alcohol bonds, use the following resource:
TaxAssist-
Registration@tax.ok.gov

Alcohol Wholesale Permit questions:
alcoholsharedinfo@tax.ok.gov

All taxpays apply online at
<https://oktap.tax.ok.gov>