

**STATE OF WYOMING  
DEPARTMENT OF REVENUE  
LIQUOR DIVISION**

6601 Campstool Road  
Cheyenne WY 82002-0110  
PH: (307) 777-6451 FAX: (307) 777-5872  
Website <http://liquor.wyoming.gov>

**WHOLESALE CASE PRICE ANALYSIS**

(Example of Per Case Price - 750ml - 12/case)

<b>WINE</b>		<b>DISTILLED SPIRITS</b>
100.00	FOB Price Per Case (factory price)	100.00
<u>3.45</u>	Incoming Freight (Zone 3)	<u>3.45</u>
103.45	Inventory Cost	103.45
<u>18.21</u>	+ 17.6% Mark-up (rounded up to full penny)	<u>18.21</u>
121.66		121.66
5.00	+ Outgoing Freight (per case)	5.00
<u>.68</u>	+State Excise Tax	<u>2.25</u>
127.34	Case Price to Retailer	128.91

**Final retail price to consumer is determined by private sector licensees.**

**BEVERAGE ALCOHOL TAXES**

State Excise Tax on Spirits	\$.025/100 ml or 3.4 oz.
State Excise Tax on Wine	\$.0075/100 ml or 3.4 oz.
State Excise Tax on Beer	\$.005/liter or 33.8 oz.
Other specific taxes levied on spirits, wine or beer	NONE

WINE FORMULA: Ounces per bottle ÷ 3.4 oz x .0075 x bottles per case = tax applicable

DISTILLED SPIRITS FORMULA: Ounces per bottle ÷ 3.4 oz x .025 x bottles per case = tax applicable

**INCOMING FREIGHT**

<b>ZONE</b>	<b>AREA</b>
1	CA CONSOLIDATION LISTED ITEMS
2	CA OTHER LISTED & SPECIALS - GALLO
3	IL, IN, IA, KY, MI, MN, MO, OH, WI LISTED & SPECIALS
4	AL, AR, FL, GA, LA, MS, NC, SC, TN LISTED & SPECIALS
5	NJ LISTED & SPECIALS
6	WEINBAUER LISTED & SPECIALS
7	PREPAID LISTED & SPECIALS – FOB CHEYENNE
8	CA CONSOLIDATION SPECIAL ITEMS
9	STE MICHELLE LISTED AND SPECIALS
10	WYOMING CRAFTS & WINE CELLAR LISTED & SPECIALS
11	OR, WA CONSOLIDATION LISTED & SPECIALS
12	MD LISTED & SPECIALS
51	PERNOD RICARD & SIDNEY FRANK NJ

**CONTACT LIQUOR DIVISION FOR CURRENT RATE PER CASE IN EACH ZONE.**