

Excise Tax Return for Brewers

Due by the 18th of the month following the period in which the sales were made, even if no tax is due.

Check if Amended

Print or Type	Company Name			FEIN	
	Address			Minnesota Tax ID Number	Location Code
	City	State	ZIP Code	Period of Return	

Determining Tax		A More Than 3.2% <i>(in barrels; see instructions)</i>	B 3.2% or Less <i>(in barrels; see instructions)</i>
	1	Shipments of beer to Minnesota wholesalers <i>(from Schedule A)</i>	1 _____
2	Return from Minnesota wholesaler <i>(from Schedule B)</i>	2 _____	_____
3	Miscellaneous credits or reductions <i>(from Schedule C)</i>	3 _____	_____
4	Total deductions <i>(add lines 2 and 3)</i>	4 _____	_____
5	Total taxable shipments to Minnesota wholesalers <i>(subtract line 4 from line 1)</i>	5 _____	_____
6	Tax rates per barrel	6 \$4.60	\$2.40
7	Multiply line 5 by line 6 in each column	7 _____	_____
8	Add amounts on line 7	8 \$ _____	_____
9	Qualified brewer credit <i>(see instructions)</i>	9 \$ _____	_____
10	TOTAL TAX DUE <i>(subtract line 9 from line 8) (see instructions for payment options)</i>	10 \$ _____	_____

Check method of payment: Electronic payment Check (make payable to Minnesota Revenue)

I declare that this return and accompanying schedules are correct and complete to the best of my knowledge and belief.

Sign Here	Authorized Signature	Date	Daytime Phone
	Print Name	Title	
	Paid Preparer's Signature	PTIN	Date Daytime Phone

Mail to: Minnesota Revenue, Mail Station 3331, St. Paul, MN 55146-3331
 Phone: 651-556-3036 Fax: 651-556-5236 Email: alc.taxes@state.mn.us

Company Name	FEIN	
Period of Return	Minnesota Tax ID Number	Location Code

Shipments to Minnesota Wholesalers

Schedule A

List the shipments of beer sold to Minnesota wholesalers during the period.

Invoice		Sold To	More Than 3.2% <i>(in barrels)</i>	3.2% or Less <i>(in barrels)</i>
Date	Number			
Total <i>(enter on Form LB41, line 1)</i>				

Return from Minnesota wholesalers

Schedule B

List any returned beer sold to Minnesota wholesalers.

Date	Sold To	Reason	More Than 3.2% <i>(in barrels)</i>	3.2% or Less <i>(in barrels)</i>
Total <i>(enter on Form LB41, line 2)</i>				

Miscellaneous Credits or Reductions

Schedule C

List any credits or reductions, such as sales for shipments out of Minnesota, sales to common carriers engaged in interstate transportation of passengers, sales to qualified approved military clubs and authorized breakage and destruction.

Date	Wholesaler	Reason	More Than 3.2% <i>(in barrels)</i>	3.2% or Less <i>(in barrels)</i>
Total <i>(enter on Form LB41, line 3)</i>				

Form LB41 Instructions

File the original Form LB41 with the Department of Revenue and keep a copy for your records. Copies and supporting records must be saved for a minimum of 3½ years.

General Instructions

Brewers or any person who imports, or directly or indirectly sells beer to Minnesota wholesalers must file a return and pay fermented malt beverages tax.

Monthly filing is mandatory if your tax averages \$500 or more per month.

You must request, in writing, authorization to file annually or quarterly. The authorization remains in effect as long as the tax remains within the limits stated below.

- **Annual filing.** Tax must average less than \$100 per month.
- **Quarterly filing.** Tax must average less than \$500 per month.
- **Monthly filing.** Tax must average \$500 or more per month.

Monthly manufacturer's warehouse report.

If you have a manufacturer's warehouse permit under M.S. 340A.3055, you must complete Form LB41-MW, *Manufacturer's Minnesota Warehouse Report*, each month and attach it when you file your Form LB41.

Due date

Tax returns and payments must be filed and paid as follows:

Annually: File and pay by the 18th day of January following the calendar year in which the sales were made.

Quarterly: File and pay by:

- April 18 for the quarter ending March 31
- July 18 for the quarter ending June 30
- Oct. 18 for the quarter ending Sept. 30
- Jan. 18 for the quarter ending Dec. 31

Monthly: File and pay by the 18th day of the month following the month in which the sales were made.

If the due date falls on a weekend or holiday, returns and payments received the next business day are considered timely.

Note: As pursuant M. S. 297G.09, subd. 1, a return must be filed even if no tax is due.

Penalties and Interest

A 5 percent late-payment penalty will be assessed on any unpaid tax for the first 30 days. The penalty increases 5 percent

for each additional 30-day period (or any part thereof) to a maximum of 15 percent. Returns filed after the due date will be assessed a 5 percent late-filing penalty on any unpaid tax, or if no tax is due a penalty of \$25 is assessed for each unfiled return. Interest will accrue on any unpaid tax and penalty.

Payment Options

Electronic Payments

If you paid more than \$10,000 in Minnesota excise taxes during the last 12-month period ending June 30, you are required to make your payments electronically. You must also pay electronically if you're required to pay any Minnesota business tax electronically, such as sales and withholding taxes.

Go to www.revenue.state.mn.us and log in to e-services. If you don't have Internet access, you can pay by phone at 1-800-570-3329. You'll need your bank routing and account numbers. You must use an account not associated with a foreign bank.

Note: If you're currently paying electronically using the ACH credit method, continue to call your bank as usual. If you wish to make payments using the ACH credit method, instructions are available at www.revenue.state.mn.us.

Paying by Check

If you are paying by check, complete at Fermented Malt Beverage Tax Return Payment voucher and include with your payment. You can find the voucher on our website at www.revenue.state.mn.us.

Columns A and B Instructions

Note: 3.2% alcohol is measured by weight, not by volume.

The Minnesota tax rate for beer is based on the 31-gallon barrel and the alcohol content of beer. You must convert all measurement of kegs and cases into barrels or percentages of a barrel.

To convert kegs and cases into barrels, divide the total ounces of beer in the kegs or cases by 3,968 (the number of ounces in a barrel).

1 barrel = 31 gallons

1 gallon = 128 fluid ounces

1 liter = 0.264172 gallons

The conversion table below is for the most commonly used sizes of kegs and cases. Multiply the number you have of each size by the decimal shown.

Conversion table	
If you have:	Multiply the quantity you have by:
50 ltr bbl	.42608
30 ltr bbl	.25565
6/64 oz. case	.09677
12/40 oz. case	.12097
12/32 oz. case	.09677
24/22 oz. case	.13306
15/22 oz. case	.08317
12/22 oz. case	.06653
24/16 oz. case	.09677
12/16 oz. case	.04839
30/12 oz. case	.09073
24/12 oz. case	.07258
20/12 oz. case	.06048
18/12 oz. case	.05444
12/12 oz. case	.03629
6/12 oz. case	.01815
24/11.2 oz. case	.06774
35/7 oz. case	.06174
12/21.3 oz. case	.06441

Line 9

To qualify for this credit, you must be a brewer who, in the last calendar year, produced less than 250,000 barrels of all brands or labels of beer. All facilities for producing beer owned or controlled by the same person, corporation or other organization count as a single brewer.

Brewers earn the credit during the calendar year and use the credit in the following fiscal year. For instance, the credit on barrels produced Jan. 1, 2012 through Dec. 31, 2012 are used July 1, 2013 through June 30, 2014.

Qualified brewers are entitled to a tax credit of \$4.60 per barrel up to 25,000 barrels, or \$115,000, regardless of the alcohol content of the beer. In the fiscal year, the total credit claimed can't exceed the tax owed or \$115,000, whichever is less.

Schedule C

You may qualify for a credit for destroyed product if

- you've been ordered to destroy the product by another government agency or
- insurance proceeds don't cover the tax due for the destroyed product

If you're not sure if you qualify, please contact us.