DEPARTMENT OF REVENUE

LB56F

Farm Winery Tax Return

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

☐ Check if amended

Print or Type

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

Transactions for the Period

Transactions for the Period		A Wine 14% or Less *(liters)*	B Wine More Than 14% to 21% *(liters)*	C Wine More Than 21% to 24% *(liters)*	D Wine More Than 24% *(liters)*	E Sparkling Wine *(liters)*	F Cider *(liters)*	G Number of Bottles *(200 ml or more)*
1 Beginning inventory *(from line 6 for the previous period)*	1							
2 Bottling *(total from Schedule A)*	2							
3 Returns/other additions to inventory *(total from Schedule B)*	3							
4 Total available *(add lines 1, 2 and 3)*	4							
5 Tax exemptions/other reductions *(total from Schedule C)*	5							
6 Ending inventory	6							
7 Taxable depletions *(subtract lines 5 and 6 from line 4)*	7							
8 Tax rates	8	$0.08	$0.25	$0.48	$0.93	$0.48	$0.04	$0.01
9 Tax per product type *(multiply line 7 by line 8)*	9							
10 Credit for tax-paid customer returns *(multiply schedule B1 totals by rates on line 8)*	10							
11 Tax per product type *(subtract line 10 from line 9)*	11							

12 Total tax due before audit adjustments and other credits *(add line 11, columns A through G)* . . . 12 _____

13 Qualified small winery credit *(see instructions)* . . . 13 _____

14 Credit for bad debt . . . 14 _____

15 Audit adjustments and other credits . . . 15 _____

16 Total credits and adjustments *(add lines 13, 14, and 15)* . . . 16 _____

17 **TOTAL TAX DUE** *(subtract line 16 from line 12) (see instructions for payment options)* . . . 17 _____

Check method of payment: ☐ Electronic payment ☐ Check (make payable to Minnesota Revenue; see instructions)

Sign Here

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

Authorized Signature	Print Name	Title	Date	Daytime Phone
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

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

Bottling *(Attach additional sheets if necessary.)*

Schedule A

Date Bottled	Bottling Vintage	Wine *(liters)*				Sparkling Wine *(liters)*	Cider *(liters)*	Number of Bottles *(200 ml or more)*
		14% or Less	More Than 14% to 21%	More Than 21% to 24%	More Than 24%			
	Total *(enter on Form LB56F, line 2)*							

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Company Name	FEIN	
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Returns/Other Additions to Inventory *(Attach additional sheets if necessary.)*

Schedule B

Customer Returns on Which Tax Has Been Paid

B1

Date Rec'd	Returned From	Original Invoice		Wine *(liters)*				Sparkling Wine *(liters)*	Cider *(liters)*	Number of Bottles *(200 ml or more)*
		Date	Number	14% or Less	More Than 14% to 21%	More Than 21% to 24%	More Than 24%			
			Total							

Customer Returns on Which Tax Has Not Been Paid or Tax-Exempt Returns

B2

Date Rec'd	Returned From	Original Invoice		Wine *(liters)*				Sparkling Wine *(liters)*	Cider *(liters)*	Number of Bottles *(200 ml or more)*
		Date	Number	14% or Less	More Than 14% to 21%	More Than 21% to 24%	More Than 24%			
			Total							

Other Additions to Inventory

B3

Date Rec'd	Describe Addition	Wine *(liters)*				Sparkling Wine *(liters)*	Cider *(liters)*	Number of Bottles *(200 ml or more)*
		14% or Less	More Than 14% to 21%	More Than 21% to 24%	More Than 24%			
	Total							
	Total *(add B1, B2 and B3 totals)* *(enter on Form LB56F, line 3)*							

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

Tax Exemptions/Other Reductions From Inventory *(Attach additional sheets if necessary.)*

Schedule C

Tax-Exempt Sales

C1

Date Sold	Sold To	Original Invoice Number	Wine *(liters)* 14% or Less	Wine *(liters)* More Than 14% to 21%	Wine *(liters)* More Than 21% to 24%	Wine *(liters)* More Than 24%	Sparkling Wine *(liters)*	Cider *(liters)*	Number of Bottles *(200 ml or more)*
		Total							

Authorized Breakage/Supervised Destruction

C2

Date Rec'd	Inspector Who Supervised Destruction	Affidavit Number	Wine *(liters)* 14% or Less	Wine *(liters)* More Than 14% to 21%	Wine *(liters)* More Than 21% to 24%	Wine *(liters)* More Than 24%	Sparkling Wine *(liters)*	Cider *(liters)*	Number of Bottles *(200 ml or more)*
		Total							

Other Reductions

C3

Date	Describe Reduction	Wine *(liters)* 14% or Less	Wine *(liters)* More Than 14% to 21%	Wine *(liters)* More Than 21% to 24%	Wine *(liters)* More Than 24%	Sparkling Wine *(liters)*	Cider *(liters)*	Number of Bottles *(200 ml or more)*
	Total							

Schedule C Total *(add C1, C2 and C3 totals)* *(enter on Form LB56F, line 5)*							

DEPARTMENT OF REVENUE

Form LB56F Instructions

General Instructions

Every licensed farm winery in Minnesota is required to collect and remit to the Department of Revenue the tax from the sale of wine.

Due Date

Tax returns and payments must be filed and paid 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: You must file a return even if you do not have a tax liability per Minnesota Statute 297G.09, subd. 1.

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 fiscal year 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 do not have Internet access, you can pay by phone at 1-800-570-3329. You'll need your bank routing and account numbers. When paying electronically, 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:

- Go to our website at **www.revenue.state.mn.us** and click on **Make a Payment.**
- Click **By Check** to create and print a payment voucher. Write your check to Minnesota Revenue and mail together to the address on the voucher.

Your check authorizes us to make a one-time electronic fund transfer from your account. You may not receive your cancelled check.

Line Instructions

Line 1 — Beginning Inventory

Enter the number of liters for each type of wine in columns A through F, and the number of bottles in column G.

The beginning inventory must be the same as the previous period's ending inventory.

Line 2 — Schedule A Totals

Complete Schedule A to report the number of liters for each type of wine and the total amount of bottles (exclude bottles containing less than 200ml in the bottle count) during the period.

Line 3 — Schedule B Totals

B1. List only those customer returns on which wine tax has been paid to the state, and for which a credit memo has been issued to the customer.

B2. List customer returns on which wine tax has not been paid to the state and any tax-exempt sales that have been returned to inventory during the period.

B3. List any miscellaneous adjustments/corrections that increased your inventory such as samples or free goods not included in the purchases.

Line 5 — Schedule C Totals

C1. The following are considered tax-exempt sales:

- Sales for shipments out of state
- Sales to food producers or pharmaceutical firms used exclusively in the manufacture of food products or medicines
- Sales to common carriers engaged in interstate transportation of passengers
- Sales to qualified approved military clubs
- Sales or transfers between Minnesota wholesalers
- Sales to a federal agency that the state of Minnesota is prohibited from taxing
- Sales to the established governing body of an Indian tribe per M.S. 297G.08.

C2. 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 do not cover the tax due for the destroyed product

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

C3. List any miscellaneous adjustments, corrections or transactions that decreased your inventory. If using this schedule, please provide a description of the subtraction listed.

Line 6 — Ending Inventory

The ending inventory should agree with, or reconcile to, your ending book inventory. This will be your next period's beginning inventory.

Line 13 — Small Winery Credit

To qualify for this credit, you must be a small winery who, in the last calendar year, produced 75,000 gallons or less of wine and cider. Small wineries earn the credit during the calendar year and use the credit in the following fiscal year. For instance, the credit on gallons produced January 1, 2017 through December 31, 2017 are used July 1, 2018 through June 30, 2019. Qualified small wineries are entitled to a tax credit equal the excise tax due on wine or cider sold not to exceed $136,275.

Line 15 — Audit Adjustments

List any audit adjustments or other credits for the period.