

### Alcohol Beverage Customs Declaration

Individuals entering Minnesota with intoxicating liquor, malt beverages or commemorative bottles purchased in a foreign country must complete this form and submit it to U.S. Customs upon arrival.

<b>Print or Type</b>	Name		Social Security Number
	Address		Date(s) Product Brought into Minnesota
	City	State	ZIP Code

#### Purchases

Alcohol Beverage Purchased	Country where Purchased	Product Type	Alcohol Content	Product Size	Quantity

<b>Sign Here</b>	Print Name		Signature
	Date	Daytime phone	Email

U.S. Customs 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

## Form LB59 Instructions

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### General Information

When you buy alcohol beverage products in Minnesota, the purchase price includes the alcohol excise and sales taxes.

If you buy alcohol products outside of the country and aren't charged these Minnesota taxes, you must pay the taxes directly to the Minnesota Department of Revenue.

### Exemption

You're exempt from the alcohol excise tax if, during one calendar month, you carried into Minnesota from a foreign country any of the following:

- four or fewer liters of intoxicating liquor
- 10 quarts (320 ounces) of malt beverages
- 12 or fewer commemorative bottles

The beverages must be for your personal use and must not be offered for sale or used for any commercial purposes. (*Minnesota Statute 297G.07, subd. 2a & b.*)

### Use of Information

The information on this form will be forwarded to us from U.S. Customs and will be used to determine if you're liable for Minnesota Alcohol Beverage Use Tax.

### Social Security Number

We are authorized to require your Social Security number on this form by M. S. 270C.306. Your Social Security number can be used by the Department of Revenue to help collect the tax liability on this form if it is not paid. Your Social Security number is private data and will not be shared with anyone else.

### Alcohol Beverage Use Form

If you carried into Minnesota more than four liters of intoxicating liquor, 10 quarts (320 ounces) of malt beverages and/or 12 commemorative bottles in one calendar month you must complete Form LB58, *Alcohol Beverage Tax Return*.

The form is available on our website at [www.revenue.state.mn.us](http://www.revenue.state.mn.us).

If you don't file voluntarily, you may be billed for the tax and fee you owe as information about your purchases becomes available to us. Your bill will include penalty and interest charges, if applicable.

### Due Dates

File Form LB58 and pay any tax due by the 18th day of the month following the month in which you carried the products into Minnesota.

### Information and Assistance

Website: [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

Email: [alc.taxes@state.mn.us](mailto:alc.taxes@state.mn.us)

Phone: 651-556-3036

This information is available in alternate formats.