

Malt Beverages Excise Tax Return

Due by the 18th of the month following the period in which the shipments of beer were received, 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 Untaxed shipments of beer received <i>(from Schedule A; include partial barrels)</i>	1	
2 Miscellaneous credits or reductions <i>(from Schedule B)</i>	2		
3 Breakage <i>(from Schedule C)</i>	3		
4 Subtotal. Add lines 2 and 3.	4		
5 Amount of beer subject to tax <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 line 7, columns A and B. This is your TOTAL TAX DUE <i>(see instructions for payment options)</i>	8	\$ _____	

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

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

Untaxed Shipments Received Schedule A

List the shipments of beer received during the period.

Received From	Invoice		More Than 3.2% <i>(in barrels)</i>	3.2% or Less <i>(in barrels)</i>
	Date	Number		
Total <i>(enter on Form LB40, line 1)</i>				

Miscellaneous Credits or Reductions Schedule B

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

Date	Wholesaler	Reason	More Than 3.2% <i>(in barrels)</i>	3.2% or Less <i>(in barrels)</i>
Total <i>(enter on Form LB40, line 2)</i>				

Authorized Breakage/Supervised Destruction Schedule C

Date	Inspector who Supervised Destruction	Affidavit Number	More Than 3.2% <i>(in barrels)</i>	3.2% or Less <i>(in barrels)</i>
Total <i>(enter on Form LB40, line 3)</i>				

Form LB40 Instructions

File the original Form LB40 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

Wholesalers or any person who imports, directly or indirectly sells, or possesses beer in Minnesota on which the excise tax has not been paid, 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.

- **Annually 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.

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 shipments of beer were received.

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 shipments of beer were received.

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 regardless of whether any tax liability 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.

Columns A and B

Note: 3.2% beer 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.

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

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 a 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.

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.