

Wine Excise Tax Return

Due by the 18th day of the month following the period in which 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			

Transactions for the Period		Wine 14% or Less (liters)	Wine More Than 14% to 21% (liters)	Wine More Than 21% to 24% (liters)	Wine more Than 24% (liters)	Sparkling Wine (liters)	Cider (liters)	Number of Bottles
1	Beginning inventory <i>(from line 6 of Form LB56W for the previous period)</i>	1						
2	Purchases <i>(total from Schedule A)</i>	2						
3	Returns/other additions to inventory <i>(total from Schedule B)</i>	3						
4	Total available <i>(add lines 1, 2 and 3)</i>	4						
5	Tax exemptions/other reductions <i>(total from Schedule C)</i>	5						
6	Ending inventory	6						
7	Taxable depletions <i>(subtract lines 5 and 6 from line 4)</i>	7						
8	Tax rates	8	\$0.08	\$0.25	\$0.48	\$0.93	\$0.48	\$0.04
9	Tax per product type <i>(multiply line 7 by line 8)</i>	9						
10	Credit for tax-paid customer returns <i>(multiply Schedule B1 totals by tax rates on line 8)</i>	10						
11	Tax per product type <i>(subtract line 10 from line 9)</i>	11						
12	Total tax due before audit adjustments and other credits <i>(add line 11, columns A through G)</i>	12						
13	Credit for bad debt	13						
14	Audit adjustments and other credits	14						
15	Total credits and adjustments <i>(add lines 13 and 14)</i>	15						
16	TOTAL TAX DUE <i>(subtract line 15 from line 12) (see instructions for payment options)</i>	16						

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

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

Purchases *(Attach additional sheets if necessary.)*

Schedule A

Date Rec'd	Purchased From	Invoice		Wine (liters)				Sparkling Wine (liters)	Cider (liters)	Number of Bottles
		Date	Number	14% or Less	More Than 14% to 21%	More Than 21% to 24%	More Than 24%			
Total <i>(enter on Form LB56W, line 2)</i>										

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

Schedule C

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

Tax-Exempt Sales **C1**

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

Returns to suppliers **C2**

Date Sold	Returned To/Location Shipped	Original Invoice Date	Original Invoice Number	Wine (liters)				Sparkling Wine (liters)	Cider (liters)	Number of Bottles
				14% or Less	More Than 14% to 21%	More Than 21% to 24%	More Than 24%			
Total										

Authorized breakage/supervised destruction **C3**

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

Other reductions **C4**

Date Rec'd	Describe Reduction	Wine (liters)				Sparkling Wine (liters)	Cider (liters)	Number of Bottles
		14% or Less	More Than 14% to 21%	More Than 21% to 24%	More Than 24%			
Total								

Total <i>(add C1, C2, C3 and C4 totals; enter on Form LB56W, line 5)</i>								
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Form LB56W Instructions

General Instructions

Every licensed manufacturer or wholesaler selling wine in Minnesota is required to collect and remit to the Department of Revenue the tax from the sale of wine.

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 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 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.

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, call 1-800-570-3329 to pay by phone. You'll need your bank routing and account numbers. You must use an account not associated with any 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, visit www.revenue.state.mn.us for instructions.

Paying by Check

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

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 number of bottles (exclude bottles containing less than 200ml), purchased and received during the period. Do not net returns to suppliers or exchanges against purchase. Report these as two separate transactions.

Enter the total purchases in the appropriate columns on line 2 of Form LB56W.

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 as set forth in M.S. 297G.08

C2. List all returns of product to suppliers. Report the actual returns made to a supplier. Do not net returns against purchases.

C3. 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.

C4. 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, after performing a physical inventory, should agree with, or reconcile to, your ending book inventory. This will be your next period's beginning inventory.

Line 14 — Audit adjustments

List any audit adjustments or other credits for the period.