

Alcohol Beverage Use Tax Return

Importation for Personal Use

Due by the 18th of the month following the month in which the products were brought into Minnesota.

Check if amended

Print or Type	Name			Social Security Number		
	Address			Period of Return		
	City	State	ZIP			

Minnesota Taxable Sales for the Month		A	B	C	D			
		Total Liters	Less Allowance (see instructions)	Taxable Liters (A - B)	Excise Tax	Total Tax (C x D)		
	Wine							
	1 Wines 14% or less	_____	- _____ = .	_____	× \$0.08 =	1	_____	
	2 Wines more than 14% to 21%	_____	- _____ = .	_____	× \$0.25 =	2	_____	
	3 Wines more than 21% to 24%	_____	- _____ = .	_____	× \$0.48 =	3	_____	
	4 Wines more than 24%	_____	- _____ = .	_____	× \$0.93 =	4	_____	
	5 Sparkling wine	_____	- _____ = .	_____	× \$0.48 =	5	_____	
	6 Cider	_____	- _____ = .	_____	× \$0.04 =	6	_____	
	7 Number of bottles 200 ml or more for lines 1 through 6	_____		_____	× \$0.01 =	7	_____	
	8 Total tax (add lines 1 through 7)					=	8	_____
	Distilled Spirits							
	9 Distilled spirits	_____	- _____ = .	_____	× \$1.33 =	9	_____	
	10 Low-alcohol dairy cocktails	_____	- _____ = .	_____	× \$0.02 =	10	_____	
	11 Total bottles for lines 9 through 10	_____		_____	× \$0.01 =	11	_____	
12 Miniatures (see instructions)	_____	- _____ =	_____	× \$2.80 =	12	_____		
13 Total tax (add lines 9 through 12)					=	13	_____	
	A	B	C	D				
	Total Gallons	Less Allowance (see instructions)	Taxable Gallons (A - B)	Excise Tax	Total Tax (C x D)			
Fermented Beverages								
14 Malt beverages 3.2% or less	_____	- _____ =	_____	× \$0.08 =	14	_____		
15 Malt beverages more than 3.2%	_____	- _____ =	_____	× \$0.15 =	15	_____		
16 TOTAL TAX DUE (add lines 8, 13, 14 and 15)					=	16	_____	

Make check payable to Minnesota Revenue

I declare that this return is 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

Form LB58 Instructions

General Information

Any individual, age 21 or older, who enters Minnesota from another state with more than one liter of intoxicating liquor or more than 288 ounces of malt liquor must complete Form LB58 and pay the Minnesota excise tax.

Individuals entering Minnesota from a foreign country must complete Form LB58 and pay Minnesota excise tax if they have more than four liters of intoxicating liquor or 10 quarts (320 ounces) of malt beverages. The beverages must not be offered for sale or used for any commercial purposes.

A collector of commemorative bottles may possess 12 or less commemorative bottles without paying Minnesota excise tax.

Social Security Number Required

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.

Due Date

File Form LB58 and pay the tax by the 18th day of the month following the month in which the product was brought into the state.

If the due date lands on a weekend or holiday, returns and payments made electronically or postmarked the next business day are considered timely.

Penalties and Interest

A 5 percent late-payment penalty will be assessed for failing to file and pay 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 \$25 whichever is greater. Even if no tax is due, you will be assessed a penalty for failing to file Form LB58. Interest will accrue on any unpaid tax and penalty.

Use Tax

If you buy items, including alcohol beverages, without paying sales tax, you may owe individual use tax on your purchases.

You may purchase up to \$770 worth of taxable items during a calendar year without paying use tax if the items are for your personal use. If, however, your purchases total more than \$770, you must pay use tax on the entire amount. This exemption does not apply to businesses.

To report purchases subject to use tax, use Form UT1, *Individual Use Tax*, which you can find on our website.

For more information, see Sales Tax Fact Sheet 156, *Use Tax for Individuals*, on our website at www.revenue.state.mn.us.

Line Instructions

Column B

On Form LB58, column B, you may claim only one of the following allowances:

If you are entering Minnesota from another state, claim EITHER

- one liter of distilled spirits, wine, cider or low-alcohol dairy cocktails (e.g., one liter of liquor or one liter of sparkling wine);

OR

- 288 ounces (2.25 gallons) of malt beverages.

If you are entering Minnesota from another country, claim EITHER

- four liters of intoxicating liquor;

OR

- 320 ounces (10 quarts) of malt beverages.

Line 12

To determine the number of liters of miniatures to report, consider 20 miniatures to equal 1 liter.

Lines 14–15, Column A

You must convert all measurements of malt beverages into gallons.

Below is a conversion table for the most commonly used cases. Multiply the number you have of each size by the decimal shown.

Malt Beverage Conversion Table

Cases:	Gallons:
12/16 oz. case	1.5
12/22 oz. case	2.06
24/12 oz. case	2.25

Note: 288 oz. equals 2.25 gallons