

Form LB59 Instructions

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 are not charged these Minnesota taxes, you must pay the taxes directly to the Minnesota Department of Revenue.

Exemption

You are 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 are liable for Minnesota Alcohol Beverage Use Tax.

Social Security Number

We are authorized to require your Social Security Number (SSN) on this form by M. S. 270C.306. Your SSN can be used by the Department of Revenue to help collect the tax liability on this form if it is not paid. Your SSN 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.

If you do not 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

Website: www.revenue.state.mn.us

Email: alc.taxes@state.mn.us

Phone: 651-556-3036

This information is available in alternate formats.