

# Common Carrier Excise Tax Return

Complete this return if you sold distilled spirits, wines and fermented malt beverages to passengers being transported within Minnesota according to Minnesota Statute 297G. **Due the 18th of the month following the period in which sales were made.**

Check if Amended

<b>Print or Type</b>	Company Name			FEIN	
	Address			Minnesota Tax ID Number	Location Code
	City	State	ZIP	Period of Return	

	<b>A</b>		<b>B</b>		<b>C</b>
<b>Wine</b>	Tax Rate		Minnesota Liters <i>(from Schedule A)</i>		Total Tax
<b>1</b> Wines 14% or less .....	\$0.08	×	_____	=	_____
<b>2</b> Wines more than 14% to 21% .....	\$0.25	×	_____	=	_____
<b>3</b> Wines more than 21% to 24% .....	\$0.48	×	_____	=	_____
<b>4</b> Wines more than 24% .....	\$0.93	×	_____	=	_____
<b>5</b> Sparkling wine .....	\$0.48	×	_____	=	_____
<b>6</b> Cider .....	\$0.04	×	_____	=	_____
<b>7</b> Number of bottles 200 ml or more for lines 1 through 6. ....	\$0.01	×	_____	=	_____
<b>8</b> Total tax on wine <i>(add lines 1C through 7C)</i> .....					_____

	<b>A</b>		<b>B</b>		<b>C</b>
<b>Distilled Spirits</b>	Tax Rate		Minnesota Liters <i>(from Schedule A)</i>		Total Tax
<b>9</b> Distilled spirits .....	\$1.33	×	_____	=	_____
<b>10</b> Low-alcohol dairy cocktails .....	\$0.02	×	_____	=	_____
<b>11</b> Number of bottles 200 ml or more for lines 9 and 10. . .	\$0.01	×	_____	=	_____
<b>12</b> Miniatures <i>(bottles)</i> .....	\$0.14	×	_____	=	_____
<b>13</b> Total tax on distilled spirits <i>(add lines 9C through 12C)</i> .....					_____

	<b>A</b>		<b>B</b>		<b>C</b>
<b>Fermented Malt Beverages</b>	Tax Rate		Minnesota Barrels (BBL) <i>(from Schedule A)</i>		Total Tax
<b>14</b> 3.2% alcohol or less .....	\$2.40	×	_____	=	_____
<b>15</b> More than 3.2% alcohol .....	\$4.60	×	_____	=	_____
<b>16</b> Total tax on fermented malt beverages <i>(add lines 14C and 15C)</i> .....					_____

**17 TOTAL DUE** *(add lines 8C, 13C and 16C)* .....

Check method of payment:  Electronic payment  Check *(make payable to Minnesota Revenue, see instructions)*

*I declare that this return is correct and complete to the best of my knowledge and belief.*

<b>Sign Here</b>	Authorized Signature		Date	Daytime Phone
	Print Name		Title	
	Paid Preparer's Signature	PTIN	Date	Daytime Phone

Mail to: Minnesota Department of Revenue, Mail Station 3331, St. Paul, MN 55146-3331  
 Phone: 651-556-3036 Email: alc.taxes@state.mn.us

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

**Minnesota Taxable Sales Schedule A**

**Minnesota Mileage**

Minnesota miles ..... \_\_\_\_\_

Total miles ..... ÷ \_\_\_\_\_

Minnesota percentage *(enter in column B, below)* ..... = \_\_\_\_\_

	<b>A</b> Total Liters <i>(company-wide; not MN specific)</i>		<b>B</b> Minnesota Percentage		<b>C</b> Minnesota Liters
Wines 14% or less .....	_____	×	_____	=	_____ <i>(enter on Form LB123, line 1B)</i>
Wines more than 14% to 21% .....	_____	×	_____	=	_____ <i>(enter on Form LB123, line 2B)</i>
Wines more than 21% to 24% .....	_____	×	_____	=	_____ <i>(enter on Form LB123, line 3B)</i>
Wines more than 24% .....	_____	×	_____	=	_____ <i>(enter on Form LB123, line 4B)</i>
Sparkling wine .....	_____	×	_____	=	_____ <i>(enter on Form LB123, line 5B)</i>
Cider .....	_____	×	_____	=	_____ <i>(enter on Form LB123, line 6B)</i>
Total bottles 200 ml or more .....	_____	×	_____	=	_____ <i>(enter on Form LB123, line 7B)</i>

	<b>A</b> Total Liters		<b>B</b> Minnesota Percentage		<b>C</b> Minnesota Liters
Distilled spirits .....	_____	×	_____	=	_____ <i>(enter on Form LB123, line 9B)</i>
Low-alcohol dairy cocktails .....	_____	×	_____	=	_____ <i>(enter on Form LB123, line 10B)</i>
Total bottles 200 ml or more .....	_____	×	_____	=	_____ <i>(enter on Form LB123, line 11B)</i>
Miniatures (bottles) .....	_____	×	_____	=	_____ <i>(enter on Form LB123, line 12B)</i>

	<b>A</b> Total Barrels <i>(convert to barrels; see instructions)</i>		<b>B</b> Minnesota Percentage		<b>C</b> Minnesota Barrels
3.2% alcohol or less .....	_____	×	_____	=	_____ <i>(enter on Form LB123, line 14B)</i>
More than 3.2% alcohol .....	_____	×	_____	=	_____ <i>(enter on Form LB123, line 15B)</i>

## Form LB123 Instructions

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### General Information

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

A common carrier engaged in interstate transportation of passengers must file monthly reports together with the tax payment on the sale of alcoholic beverages sold in Minnesota. The report and payment must be filed by the 18th day of the month following the month in which the sale took place. A common carrier is permitted to use a formula for the allocation of the total sales of alcoholic beverages among states on the basis of passenger miles in each state or some other method of allocation if written approval is received from the commissioner. (*M.S. 297G.09, subd. 3*)

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 Dates

Tax returns and payments must be filed and paid as follows:

**Annual filers:** File and pay by January 18 following the calendar year in which the sales were made.

**Quarterly filers:** 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 filers:** File and pay by the 18th day of the month following the month in which the sales were made.

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

### Penalties and Interest

A 5% late-payment penalty will be assessed on any unpaid tax for the first 30 days. The penalty increases 5% for each additional 30-day period (or any part thereof) to a maximum of 15%. Returns filed after the due date will be assessed a 5% 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](http://www.revenue.state.mn.us) and log in to e-Services. You'll need your bank routing and account numbers. You must use an account not associated with any foreign bank.

You can also pay by debit or credit card, or by ACH credit, see Make a Payment on our website for details.

#### Paying by Check

If you are paying by check you must include a payment voucher. Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and enter **Voucher** in Search. Select e-Services Payment Voucher System and follow the prompts to create a payment voucher.

### Fermented Malt Beverages

#### Schedule A

Complete Schedule A to determine the amounts to enter on Form LB123.

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.

# Form LB123 Instructions (Continued)

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1 barrel = 31 gallons

1 gallon = 128 fluid ounces

1 liter = 0.264172 gallon

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

<b>Conversion Table</b>			
<b>If you have:</b>	<b>Multiply the quantity you have by:</b>	<b>If you have:</b>	<b>Multiply the quantity you have by:</b>
50 ltr bbl	.42608	30/12 oz. case	.09073
30 ltr bbl	.25565	24/12 oz. case	.07258
6/64 oz. case	.09677	20/12 oz. case	.06048
12/40 oz. case	.12097	18/12 oz. case	.05444
12/32 oz. case	.09677	12/12 oz. case	.03629
24/22 oz. case	.13306	6/12 oz. case	.01815
15/22 oz. case	.08317	24/11.2 oz. case	.06774
12/22 oz. case	.06653	35/7 oz. case	.06174
24/16 oz. case	.09677	12/21.3 oz. case	.06441
12/16 oz. case	.04839		