

# 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

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

<b>Determining Tax</b>		<b>A</b>	<b>B</b>
		More Than 3.2%	3.2% or Less
		<i>(in barrels; see instructions)</i>	<i>(in barrels; see instructions)</i>
	<b>1</b> Untaxed shipments of beer received <i>(from Schedule A; include partial barrels)</i> .....	<b>1</b> _____	_____
	<b>2</b> Miscellaneous credits or reductions <i>(from Schedule B)</i> .....	<b>2</b> _____	_____
	<b>3</b> Breakage <i>(from Schedule C)</i> .....	<b>3</b> _____	_____
	<b>4 Subtotal.</b> Add lines 2 and 3. ....	<b>4</b> _____	_____
	<b>5</b> Amount of beer subject to tax <i>(subtract line 4 from line 1)</i> .....	<b>5</b> _____	_____
<b>6</b> Tax rates per barrel .....	<b>6</b> \$4.60	\$2.40	
<b>7</b> Multiply line 5 by line 6 in each column .....	<b>7</b> \$ _____	\$ _____	
<b>8</b> Add line 7, columns A and B. This is your <b>TOTAL TAX DUE</b> <i>(see instructions for payment options)</i> .....	<b>8</b> \$ _____		

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.*

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

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

**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		
<b>Total</b> <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>
<b>Total</b> <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>
<b>Total</b> <i>(enter on Form LB40, line 3)</i>				

# Form LB40 Instructions

## 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.

You must file a return even if you do not have a tax liability per Minnesota Statute 297G.09 subd. 1.

Keep a copy of the return with all supporting records for at least 3½ years.

## 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.

## 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.

Conversion Table			
If you have:	Multiply the quantity you have by:	If you have:	Multiply the quantity you have by:
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		

## Form LB40 Instructions (continued)

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### 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 a 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.

### Schedule C

You may qualify for a credit for destroyed product if you meet one of the following requirements:

- You've been ordered to destroy the product by another government agency
- Insurance proceeds do not cover the tax due for the destroyed product

If you're not sure if you qualify, please contact us.

### Information

Website: [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

Email: [alc.taxes@state.mn.us](mailto:alc.taxes@state.mn.us)

Phone: 651-556-3036