



LB56W, 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			

		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	\$0.01
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

Form LB56W Instructions

Definition of Cider

“Cider” means a product that contains 0.50 % to 7% alcohol by volume and is made from the alcoholic fermentation of the juice of apples. Cider includes, but is not limited to, flavored, sparkling, and carbonated cider.

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.

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

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 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 and enter **Voucher** in Search. Select e-Services Payment Voucher System and follow the prompts to create a payment voucher.

Form LB56W Instructions (Continued)

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 meet one of the following requirements:

- You've been ordered to destroy the product by another government agency
- Insurance proceeds 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.

Information

Website: www.revenue.state.mn.us

Email: alc.taxes@state.mn.us

Phone: 651-556-3036