



# LB40, Fermented Malt Beverages Excise Tax Return

Due by the 18th of the month following the period in which the shipments of fermented malt beverage were received by or sold to a Minnesota wholesaler, 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> More Than 3.2% <i>(in barrels; see instructions)</i>	<b>B</b> 3.2% or Less <i>(in barrels; see instructions)</i>
	<b>1</b>	Untaxed shipments of fermented malt beverage received/sold <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</b>	<b>Subtotal.</b> Add lines 2 and 3. ....	<b>4</b> _____	_____
<b>5</b>	Amount of fermented malt beverage 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  
 600 N. Robert St.  
 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 or Sold**

**Schedule A**

List the shipments of fermented malt beverage received by or sold to Minnesota wholesaler(s) during the period.

Received From/Sold to	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

A Minnesota wholesaler or any importer who sells fermented malt beverage to a Minnesota wholesaler on which the excise tax has not been paid, must file a return and pay fermented malt beverages tax.

### Due Date

File and pay by the 18th day of the month following the month in which the shipments of fermented malt beverage were received or sold. If your monthly tax liability is minimal, contact us to see if you qualify for a different filing frequency.

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.

## 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.

## Columns A and B

**Note:** 3.2% alcohol is measured by weight, not by volume.

The Minnesota tax rate for fermented malt beverage is based on the 31-gallon barrel and the alcohol content. 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 fermented malt beverage 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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### Type of Schedule

**There are three schedule types on this form:**

Schedule A: Untaxed Shipments Received/Sold

Schedule B: Miscellaneous Credits or Reductions

Schedule C: Authorized Breakage/Supervised Destruction

**Resident Wholesaler** - Fill out Schedule Types A, B, and C

**Fermented Malt Beverage Importer** - Fill out Schedule Type A and B only

### Schedule A

#### Taxable Purchases/Sales

**Resident Wholesaler.** Itemize all untaxed fermented malt beverage products you received during the month.

**Fermented Malt Beverage Importer.** Itemize all untaxed fermented malt beverage products sold into Minnesota during the month.

### Schedule B

#### Miscellaneous Credits or Reductions

**Resident Wholesaler.** 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.

**Fermented Malt Beverage Importer.** List any tax paid returns received back from a Minnesota wholesaler.

### Schedule C

#### Authorized Breakage/Supervised Destruction

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