

Form **BT-104**

Wisconsin
Department of Revenue

**WISCONSIN
FERMENTED MALT BEVERAGE
TAX RETURN**



| |
|----------------------------|
| Tax Account Number |
| FEIN / SSN |
| Month Covered (MM DD YYYY) |

Use BLACK INK Only

| | | |
|-------------------------|-------|----------|
| Legal Name | | |
| Business Name (DBA) | | |
| Permit/Business Address | | |
| City | State | Zip Code |

- Cancel my permit effective _____
(MM DD YYYY)
- Check if address, name, or entity change
- Check if this is an **amended** return
- Check if correspondence is included

Print numbers like this → 0123456789 Not like this → 0147 NO COMMAS

| Line No. | Tax Computation | Column A Kegs (in barrels) | Column B Cases (in barrels) | Column C TOTAL BARRELS (Column A + B) | |
|----------|--|-------------------------------|--------------------------------|---|----|
| 1 | Untaxed physical inventory first of month (from line 6 on last month's return) | | | | 1 |
| 2 | Received through US Customs (from Form BT-101, Schedule 1, untaxed purchases, line 20) | | | | 2 |
| 3 | Total (add lines 1 and 2) | | | | 3 |
| 4 | Shipments to other states (from Form BT-101, Schedule 5, untaxed sales, line 20) | | | | 4 |
| 5 | Other Exemptions (from Form BT-101, Schedule 3, untaxed credits, line 20) | | | | 5 |
| 6 | Untaxed physical inventory end of month | | | | 6 |
| 7 | Total exemptions (add lines 4 through 6) | | | | 7 |
| 8 | Taxable removals from inventory (line 3 less line 7) | | | | 8 |
| 9 | Out-of-state permittees - Sales in Wisconsin (from Form BT-101, Schedule 6, tax-paid sales, line 20) | | | | 9 |
| 10 | Net Barrels (add lines 8 and 9) | | | | 10 |
| 11 | Tax Due (multiply line 10, Column C, by \$2) | | | .00 | 11 |
| 12 | Eligible producer credit (see instructions) | | | .00 | 12 |
| 13 | Net Tax Due (line 11 less line 12) | | | .00 | 13 |

DECLARATION: I declare under penalties of law that I have examined this return and all attachments and, to the best of my knowledge and belief, it is true, correct, and complete.

| | | | |
|---------------------------------------|-----------|---------------------|------|
| Contact Person (please print clearly) | Signature | Phone Number () | Date |
|---------------------------------------|-----------|---------------------|------|

Make your check payable to and mail with your return to:
Wisconsin Department of Revenue
Excise Tax Section 6-107
PO Box 8900
Madison WI 53708-8900

Address for delivery other than by US Postal Service:
Wisconsin Department of Revenue
Excise Tax Section 6-107
2135 Rimrock Rd
Madison WI 53713

INSTRUCTIONS

WHO MUST FILE THIS RETURN

This return and accompanying schedules must be filed by all Wisconsin beer wholesalers and out-of-state permittees holding permits issued by the Wisconsin Department of Revenue for fermented malt beverages.

DUE DATE

Your return is due 15 days after the close of the month. To be timely filed, a return must be postmarked by a United States Post Office on or before its due date and received by the department within five days of the due date.

TAX RATE

The tax rate for fermented malt beverages containing 1/2% or more of alcohol by volume is \$2 per 31 gallon barrel.

LATE-FILED RETURNS

Returns not timely filed are subject to the following charges:

1. A mandatory \$10 late-filing fee.
2. Interest on the tax due at the rate of 1.5% per month calculated from the due date of the return until paid.
3. A penalty of 5% of the tax due for each month the tax is unpaid (not exceeding 25% of the tax due).

PAYMENT OF TAX

The tax must be paid with your return when it is filed unless you pay by electronic funds transfer (EFT).

Persons must be registered with the department for making EFT payments of beer taxes. Permittees with annual fermented malt beverage tax liabilities of \$40,000 or more are required to pay by EFT. Payments must be submitted according to the instructions in our Electronic Funds Transfer Guide. Information about EFT can be obtained online at <http://www.revenue.wi.gov/eserv/eftgen.html>.

RECORD KEEPING

You must keep a complete copy of your return and all records used in preparing the return for at least four years. The records must be kept at the permit location in a place and manner easily accessible for review by department representatives.

ASSISTANCE AND FORMS

Information, forms, and assistance are available at our Madison office:

2135 Rimrock Road
Madison WI 53713

or write to:

Wisconsin Department of Revenue
Excise Tax Section 6-107
PO Box 8900
Madison WI 53708-8900
Phone: (608) 266-0064
FAX: (608) 264-7049

E-mail: excise@revenue.wi.gov

INTERNET ADDRESS

You can access the department's web site at www.revenue.wi.gov.

From this web site, you can:

- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to frequently asked questions
- E-mail us for assistance

NAME/ADDRESS/OWNERSHIP CHANGES

Immediately notify the department in writing when your business undergoes any change to its name, address, or ownership.

PERMIT CANCELLATION

If you discontinued or sold your business during the month, check the permit cancellation box and note the effective date of cancellation. If you sold your business, provide the name and address of the purchaser. You must file a return for the month during which you go out of business and report transactions until you cease sales/shipments into Wisconsin.

Permits are not transferable and must be returned to the department for cancellation. Attach your permit to your final return.

Important: Out-of-state shippers may only ship beer to Wisconsin wholesalers authorized by the Wisconsin Department of Revenue to receive beer from out-of-state shippers. To verify whether a Wisconsin wholesaler is authorized to receive beer from out-of-state shippers, call (608) 266-0064.

HOW TO COMPLETE YOUR RETURN

Barrel Computations - Calculate barrels according to federal regulations. Extend barrels to the nearest hundredth, for example, 3.17 barrels.

LINE INSTRUCTIONS (Out-of-state permittees only)

LINE 9 Out-of-state permittees enter your shipments to Wisconsin during the month from tax-paid sales, Schedule 6 of Form BT-101. Credits or product returns should be shown as negative sales (circled) on Schedule 6.

LINE-BY-LINE INSTRUCTIONS (In-state permittees only)

LINE 1 Enter the number of barrels of untaxed product from line 6 of last month's return.

LINE 2 Enter the total barrels of untaxed purchases from Schedule 1 of Form BT-101.

LINE 4 Enter the total barrels of untaxed sales from Schedule 5 of Form BT-101, which you shipped to another state.

LINE 5 Enter the total barrels of untaxed credit barrels from Schedule 3 of Form BT-101. For example, enter fermented malt beverage losses discovered prior to product being released at U.S. Customs. Untaxed product which is lost must be included as a purchase on line 2 and credit claimed on line 5.

LINE 6 Enter the actual barrels of untaxed product obtained from the physical inventory taken at the close of business on the last day of the month covered by this return.

LINE 12 Enter your "eligible producer credit," if any. Brewers whose total production in a calendar year is under 300,000 barrels can receive a credit of 50% of the tax paid (or payable) on the first 50,000 barrels taxed by Wisconsin in that calendar year. A brewer does not have to be located in Wisconsin to be eligible for this credit. To determine the number of barrels produced by a single brewer, combine all brands or labels of that brewer for all beer production facilities (regardless where located) owned or controlled by that brewer. The amount of credit is computed by multiplying the total barrels on line 10, column C, by \$1.