

# BT-100 Instructions – Wisconsin Brewery Fermented Malt Beverage Tax Return

## WHO MUST FILE THIS RETURN

This return, and applicable schedules, must be filed by all Wisconsin breweries and brewpubs holding permits issued by the Wisconsin Department of Revenue.

## DUE DATE

Returns are due 15 days after the close of the month. To be timely filed, a return must be received by the department on or before 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.

## FILING METHOD

File electronically through *My Tax Account* (MTA) or by an approved xml schema.

## LATE-FILED RETURNS

Returns not timely filed are subject to the following charges:

1. Mandatory \$10 late-filing fee.
2. Penalty of 5% of the tax due for each month, or partial month, the tax is unpaid (not to exceed 25% of the tax due).

## HOW TO COMPLETE YOUR RETURN

**LINE 1** Enter the total barrels from the federal Form TTB-F5130.9, "Removed for consumption or sale."

**LINE 2** Enter the total barrels from the federal Form TTB-F5130.9, "Removed without payment of tax for export."

**LINE 3** Enter the total barrels from the federal Form TTB-F5130.9, "Removed without payment of tax to other breweries and pilot brewing plants of the same ownership."

**LINE 4** Enter the total barrels of untaxed purchases from Form BT-101, schedule 1, which you imported through U.S. Customs.

**LINE 6** Enter the total barrels of untaxed sales from Form BT-101, schedule 5, which you shipped to another state.

**LINE 7** Enter the total barrels of untaxed credits from Form BT-101, schedule 3.

**LINE 10** Enter the total barrels of the tax-paid credits from Form BT-101, Schedule 4, which itemizes each (1) return of beer from Wisconsin customers, (2) Wisconsin taxed beer which was destroyed away from the brewery premises and which is covered by a properly executed federal "notice of intent," and (3) Wisconsin taxed beer which was used for a tax-exempt purpose and for which a federal drawback claim has been approved (federal Form 1582-B). You may only claim credit for tax paid on returned beer if you have allowed credit to your customer.

**LINE 13** 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 under our law in that calendar year. A brewer does not have to be located in Wisconsin to be eligible for this credit. In determining the number of barrels produced by a single brewer, all brands or

labels of that brewer must be combined for all beer production facilities (regardless where located) owned or controlled by that brewer. The amount of credit is computed using the total barrels on line 11, column C, and multiplying the total by \$1.

Sign and date your return and include your telephone number.

## PAYMENT OF TAX

Any tax due must be paid by the return due date. Late payments are subject to interest on tax due at the rate of 1.5% per month calculated from the due date of the return until paid.

Permittees with annual fermented malt beverage tax liabilities of \$1,000 or more are required to pay by Electronic Funds Transfer (EFT). Persons must be registered with the department before making EFT payments of beer taxes. EFT payments must be submitted according to the requirements of Tax 1.12, Wis. Admin. Code. Additional information about EFT can be obtained at [revenue.wi.gov/faqs/pcs/eft.html](http://revenue.wi.gov/faqs/pcs/eft.html).

## NAME / ADDRESS / OWNERSHIP CHANGES

Immediately notify the department in writing if your business undergoes any change to its name (legal or DBA), address (mailing or location), 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 buyer. You must file a return for the month during which you go out of business and report transactions through the date you cease sales/shipments into Wisconsin.

Permits are not transferable and must be returned to the department for cancellation. Mail your permit to the mailing address below.

## RECORDS

Keep a complete copy of your return and all records used in preparing the return for at least four years. At a minimum these records must be kept at the permit location for the first two years in a place and manner easily accessible for review by department representatives.

## ASSISTANCE

You can access the department's website 24 hours a day, 7 days a week at [revenue.wi.gov](http://revenue.wi.gov). From this website, you can:

- Access *My Tax Account* (MTA)
- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to commonly asked questions
- E-mail for assistance

### Physical Address

2135 Rimrock Road  
Madison WI 53713

### Mailing Address

Excise Tax Unit  
Wisconsin Department of Revenue  
PO Box 8900  
Madison WI 53708-8900

Phone: (608) 266-6701

Fax: (608) 261-7049

E-mail: [excise@revenue.wi.gov](mailto:excise@revenue.wi.gov)

# BT-100: Wisconsin Brewery Fermented Malt Beverage Tax Return

Legal Name	Tax Account Number	
Business Name (DBA)	FEIN / SSN	
Permit/Business Address	Month Covered (MM DD YYYY)	
City	State	Zip Code

Cancel my permit effective

\_\_\_\_\_ (MM DD YYYY)

Check if this is an **amended** return

Check if address, name, or entity change

Check if correspondence is included

**NO COMMAS**

Tax Computation	Column A Kegs (in barrels)	Column B Cases (in barrels)	Column C TOTAL BARRELS (Column A + B)
1 Beer removed for consumption or sale (see instructions)			
2 Beer removed for export (see instructions)			
3 Beer transferred to other plants (see instructions)			
4 Imported through U.S. Customs (Form BT-101, Schedule 1, untaxed purchases)			
5 <b>TOTAL REMOVALS</b> (add lines 1 through 4)			
6 Shipments out-of-state, including exports (Form BT-101, Schedule 5, untaxed sales)			
7 Other tax-exempt removals (Form BT-101, Schedule 3, untaxed credits)			
8 <b>TOTAL TAX-EXEMPT REMOVALS OR SALES</b> (add lines 6 and 7)			
9 <b>TAXABLE REMOVALS</b> (line 5 less line 8)			
10 <b>TAX CREDITS</b> (Form BT-101, Schedule 4)			
11 <b>NET BARRELS</b> (line 9 less line 10)			
12 Tax Due (multiply line 10, Column C by \$2)			.00
13 Eligible producer credit (see instructions)			.00
14 <b>NET TAX DUE</b> (line 12 less line 13)			.00

**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
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