

BT-104 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 by the 15th of the month following the month covered by the return.

FILING METHOD

This return must be filed electronically through *My Tax Account* (MTA) or by using an approved xml schema.

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

To be timely filed, a return must be received by the department on or before the due date. Returns not timely filed are subject to the following charges:

1. A mandatory \$10 late-filing fee.
2. A penalty of 5% of the tax due for each month the tax is unpaid (not exceeding 25% of the tax due).

LINE INSTRUCTIONS

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

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 on Schedule 6.

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) 266-6701.

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.

PAYMENT

- Payment is due by the 15th of the month following the period being reported.
- Permittees with annual fermented malt beverage tax liabilities of \$1,000 or more are required to pay by EFT. Information about EFT can be obtained online at <http://www.revenue.wi.gov/eserv/eftgen.html>.
- Persons must be registered with the department for making EFT payments of beer taxes.
- If paying by check, make your check payable to Wisconsin Department of Revenue, complete a payment voucher and mail the check and voucher to:

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

Include interest on the tax due at the rate of 1.5% per month for all late payments. Calculate interest from the due date of the return to the payment date.

RECORD KEEPING

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

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

- Access *My Tax Account*
- Complete electronic fill-in forms
- Download forms, schedules, instructions, and publications
- View answers to frequently asked questions
- Email us 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) 264-7049

Email: excise@revenue.wi.gov

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.

BT-104: Wisconsin Fermented Malt Beverage Tax Return

Read instructions before completing.

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

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

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)			
2	Received through US Customs (from Form BT-101, Schedule 1, untaxed purchases, line 20)			
3	Total (add lines 1 and 2)			
4	Shipments to other states (from Form BT-101, Schedule 5, untaxed sales, line 20)			
5	Other Exemptions (from Form BT-101, Schedule 3, untaxed credits, line 20)			
6	Untaxed physical inventory end of month			
7	Total exemptions (add lines 4 through 6)			
8	Taxable removals from inventory (line 3 less line 7)			
9	Out-of-state permittees – Sales in Wisconsin (from Form BT-101, Schedule 6, tax-paid sales, line 20)			
10	Net Barrels (add lines 8 and 9)			
11	Tax Due (multiply line 10, Column C, by \$2)			.00
12	Eligible producer credit (see instructions)			.00
13	Net Tax Due (line 11 less line 12)			.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 or type)	Signature	
Email Address (required)	Preparer's Phone Number ()	Date