

BT-605 – REFUND CLAIM FOR FERMENTED MALT BEVERAGE TAX

Read instructions before completing.

Legal Name	Business Name (DBA)	Tax Account Number _____ - _____ - _____	
Mailing Address (<i>where check should be sent</i>)	City	State	Zip Code

PART 1 – DESCRIPTION OF SPOILED BEVERAGES AND REFUND COMPUTATION

A Line	B Brand	C Number of Barrels
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14	Sub Total (<i>add lines 1 through 13</i>)	
15	Total Number of Barrels From Any Additional Attached Sheets	
16	Total Number of Barrels (<i>add lines 14 and 15</i>)	
17	Tax Rate	x \$2.00
18	Total Refund Amount (<i>multiply line 16 by line 17</i>)	\$

If necessary, attach additional sheets to list the Fermented Malt Beverages included in this claim.

PART 2 – CLAIMANT’S DECLARATION

- I declare under penalties of law that the fermented malt beverages listed above are spoiled and unfit for consumption; that the above information is true, correct and complete to the best of my knowledge and belief.*
- I swear that all the fermented malt beverages listed above were destroyed in my presence on _____.*

Name	Title	Date
Signature		Business Telephone Number ()

BT-605 INSTRUCTIONS

WHO MAY USE THIS REFUND CLAIM FORM

Wisconsin based fermented malt beverage permittees may use this form to request a refund of the Wisconsin occupational tax paid on fermented malt beverages destroyed because the beverages became unfit for consumption.

Do not use this form to claim a refund for tax paid on fermented malt beverages shipped out-of-state. Credit for these transactions must be claimed on a permittee's monthly fermented malt beverage return filed with the department. Use Form AB-605 to file a claim for refund for spoiled intoxicating liquor.

DUE DATE

Claim must be filed within four years of the period the product was destroyed.

FILING METHOD

File your request for refund electronically through *My Tax Account* (MTA), or complete and mail a paper form to the mailing address below.

HOW TO OBTAIN A REFUND

Prior to destroying the spoiled beverages and filing this refund request, you must:

1. Notify your supplier of the spoiled beverages and request a letter ("notice of intent to destroy") authorizing destruction.
2. Send a letter to the department (address below), along with a copy of the "notice of intent to destroy," at least 10 days prior to the anticipated destruction date. Your letter must provide the following information:
 - a. Description of beverages to be destroyed (brand and number of barrels).
 - b. Date you intend to destroy the beverages.
 - c. Where and how the beverages will be destroyed.
 - d. Name and title of person overseeing the destruction.

The department will notify you whether or not the proposed destruction of the fermented malt beverages must be witnessed by the department. If not, then an officer of your company must witness the destruction. The witness must complete Part 2 on the claim form.

3. After the beverages have been destroyed, complete and file Form BT-605 refund claim with the department.

LINE INSTRUCTIONS

PART 1 DESCRIPTION OF SPOILED BEVERAGES AND REFUND COMPUTATION

LINES 1 – 13. Use a separate line to list each brand being destroyed. If you need more space, attach additional sheets to your refund claim listing the information in the same columnar sequence.

Brand – Enter the brand name of the product being destroyed.

Number of Barrels – Enter the number of barrels being destroyed. (Use your conversion charts to make this calculation).

LINE 14. This is the total of barrels entered on lines 1-13.

LINE 15. Enter total barrels listed on a separate sheet. Be sure to attach any additional sheets to your claim.

LINE 16. Enter total of lines 14 and 15.

LINE 18. Multiply line 16 by line 17, this is the total of your refund request.

PART 2 CLAIMANT'S DECLARATION/WITNESS STATEMENT

This section must be completed by the person from your company witnessing the destruction. If the department required a department employee to witness the destruction, the department employee will complete Part 2.

Check applicable box(es).

Sign and date your refund claim.

ATTACH A COPY OF THE AUTHORIZATION ("NOTICE OF INTENT TO DESTROY") RECEIVED FROM YOUR SUPPLIER APPROVING THE DESTRUCTION OF THE BEVERAGES LISTED ON THIS REQUEST.

RECORDS

You must keep a copy of this refund claim along with copies of your supplier's letter authorizing the destruction, credit memos, bills of lading, and other supporting documents for at least four years. These records must be easily available for inspection by department representatives.

ASSISTANCE

You can access the department's website 24 hours a day, 7 days a week, at www.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 commonly asked questions
- Email us for assistance

Physical Location

2135 Rimrock Road
Madison WI 53713

Mailing Address

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

E-mail excise@revenue.wi.gov

Phone (608) 266-6701

FAX (608) 261-7049