



# State of Wisconsin • DEPARTMENT OF REVENUE

AUDIT BUREAU • 2135 RIMROCK ROAD • MADISON, WISCONSIN 53713  
FAX (608) 261-7049 • <http://www.revenue.wi.gov>

ADDRESS MAIL TO:  
EXCISE TAX SECTION  
P O BOX 8900  
MAIL DROP 5-107  
MADISON WI 53708-8900

September 4, 2009

To: All Wisconsin Fermented Malt Beverage Permittees

## FERMENTED MALT BEVERAGE FORMS ENCLOSED

### WISCONSIN FERMENTED MALT BEVERAGE FORMS CHANGES

The Wisconsin Department of Revenue has changed its reporting of Fermented Malt Beverages as of October 1, 2009. The old reporting forms have been combined into two forms with attached multiple schedules. The two forms for reporting Fermented Malt Beverages are BT-100 for Wisconsin Breweries and BT-104 for In-State Beer Wholesalers and Out-Of-State Shippers of Fermented Malt Beverages. Both forms will use BT-101, which is a Fermented Malt Beverage Tax Multiple Schedule (see detail of changes on how to use the new forms on the reverse side of this flyer). Please discontinue using the old Fermented Malt Beverage forms, and begin using the new forms when filing your October 2009 Wisconsin Fermented Malt Beverage Tax Return, which is due November 15, 2009. Fermented Malt Beverage form BT-106 for out-of state shippers and form BT-108 for beer imported from foreign countries have been eliminated and are now part of the new BT-104. **In-State Wisconsin Wholesalers who only have Tax Paid Purchases should file a zero return with the attached BT-101 Schedule 2 detailing their Tax-Paid Purchases.** The total tax-paid purchases, however, are not carried over to the BT-104.

### ADDITIONAL FORMS AND ASSISTANCE

Additional forms are available on the department's website at [www.revenue.wi.gov](http://www.revenue.wi.gov). Call us at (608) 266-6702 if you have any questions about the fermented malt beverage laws or completing your monthly tax reports.

Thank you for your cooperation.

Sincerely,

Charles R. Zwettler, Chief  
Excise Tax Section  
Ph. (608) 261-8985  
Fax (608) 261-7049  
[charles.zwettler@revenue.wi.gov](mailto:charles.zwettler@revenue.wi.gov)

Pam Bradford  
Excise Tax Section  
Ph. (608) 266-6702  
Fax (608) 261-7049  
[pamela.bradford@revenue.wi.gov](mailto:pamela.bradford@revenue.wi.gov)

**Wisconsin Fermented Malt Beverage forms changes effective October 1, 2009:**

<b>Old Form</b>	<b>New Form</b>	<b>Form is Used For</b>
BT-102 Shipments out-of-state, including exports	BT-100 Line 5 and BT-101 Schedule 5: Untaxed Sales	In-State Wisconsin Brewery - Untaxed Exports of Fermented Malt Beverages.
BT-100 Other tax-exempt removals	BT-100 Line 6 and BT-101 Schedule 3: Untaxed Credits	In-State Wisconsin Brewery - credits for untaxed Fermented Malt Beverage products short shipped, lost, or damaged.
BT-100 Beer Returned to Brewery Premises	BT-100 Line 9 and BT-101 Schedule 4: Tax-Paid Credits	In-State Wisconsin Brewery - credits for tax-paid Fermented Malt Beverage products returned to brewery premises.
BT-100 Wisconsin Taxed Beer Destroyed Away from Brewery Premises	BT-100 Line 9 and BT-101 Schedule 4: Tax-Paid Credits	In-State Wisconsin Brewery - credits for tax-paid Fermented Malt Beverages destroyed away from brewery premises.
BT-100 Wisconsin Taxed Beer Diverted to Tax-Exempt Use	BT-100 Line 9 and Schedule 4: Tax-Paid Credits	In-State Wisconsin Brewery - credit for tax-paid Fermented Malt Beverages diverted to tax-exempt use.
BT-104 Record of Tax-Paid Beer Purchased From Out-of-State Shippers	BT-101 Schedule 2: Tax-Paid Purchases	In-State Wisconsin Fermented Malt Beverage Wholesaler - Record of tax-paid beer purchased from out-of-state shippers. The total is not listed on the BT-104.
BT-108 Untaxed Physical Inventory- First of Month	BT-104 Line 1 Untaxed Physical Inventory First Of The Month	In-State Wisconsin Fermented Malt Beverage Wholesaler -Untaxed Physical Inventory at the beginning of the month.
BT-108 Fermented Malt Beverages Received Through Customs	BT-104 Line 2 and BT-101 Schedule 1: Untaxed Purchases	In-State Wisconsin Fermented Malt Beverage Wholesaler - Record of Fermented Malt Beverages Imported to Wisconsin from foreign countries.
BT-108 Shipments to Other States	BT-104 Line 4 and BT-101 Schedule 5: Untaxed Sales	In-State Wisconsin Fermented Malt Beverage Wholesaler - Record of Fermented Malt Beverages Imported to Wisconsin from foreign countries and shipped to other states.
BT-108 Other Exemptions	BT-104 Line 5 and BT-101 Schedule 3:	In-State Wisconsin Fermented Malt Beverage Wholesaler - Record of Fermented Malt Beverages Imported to Wisconsin from foreign countries which is lost prior to leaving customs.
BT-108 Untaxed Physical Inventory- End of Month	BT-104 Line 6 Untaxed Physical Inventory End Of The Month	In-State Wisconsin Fermented Malt Beverage Wholesaler -Untaxed Physical Inventory at the end of the month.
BT-106 Wisconsin Fermented Malt Beverage Tax Return For Out-Of-State Shippers	BT-104 Line 9 and BT-101 Schedule 6: Tax-Paid Sales	Out-of-State Shippers of Fermented Malt Beverage - Record of Fermented Malt Beverages shipped to Wisconsin by an out-of-state shipper.