

# BT-101 INSTRUCTIONS

## INTRODUCTION

Form BT-101, Wisconsin Fermented Malt Beverage Tax Multiple Schedule, is an attachment to either your Wisconsin Brewery Fermented Malt Beverage Tax Return (Form BT-100) or Wisconsin Fermented Malt Beverage Tax Return (Form BT-104) to report purchases, related credits, and sales.

## DUE DATE

This schedule, and applicable return, is due by the 15th of the month following the month covered by the return.

## FILING METHOD

File electronically with Form BT-100 or BT-104 through *My Tax Account* or by an approved XML schema, as applicable.

## HOW TO COMPLETE THIS SCHEDULE

- Check the box indicating the type of schedule that it represents (for example: check box 1 if you are using the form to report untaxed purchases). Use a separate schedule for each type of transaction being reported.
- Use a separate line for each transaction and provide all the information requested.

## PURCHASE SCHEDULES

- When completing the purchase schedules, enter the fermented malt beverages as shown on your purchase invoices.
- Do not enter net amounts which reflect shortages or overages.
  - For shortages, enter the amount shorted on Schedule 3 or 4, as appropriate.
  - For overages, enter the excess amount received on a separate line of the purchase schedule.

### Untaxed Purchases – Schedule 1 (in-state permittees only)

Itemize all untaxed fermented malt beverage purchases you received during the month. Enter the total keg and case barrels on line 2 of Form BT-104.

### Tax-Paid Purchases – Schedule 2

Itemize all fermented malt beverage products purchased and received during the month where Wisconsin fermented malt beverage tax was paid.

## CREDIT SCHEDULES

“Credits” are fermented malt beverages that have been purchased but not received on a permittee’s premises (shortages) and damaged merchandise, whether discovered upon or after receipt.

### Untaxed Credits – Schedule 3 (in-state permittees only)

Enter untaxed fermented malt beverages received from the manufacturer, found to be short shipped, lost, or damaged prior to being received from a manufacturer. Shortages discovered before merchandise is received should be noted on papers provided by the carrier. Enter total untaxed credits on line 7 of Form BT-100 or line 5 of Form BT-104.

### Tax-Paid Credits – Schedule 4

Itemize all tax-paid fermented malt beverages found to be short shipped, lost, or damaged prior to your receipt of the tax-paid fermented malt beverages from a Wisconsin fermented malt beverage permittee. Also, report documented damage taking place on your premises, and merchandise discovered damaged after its receipt. Enter total tax-paid credits on line 10 of Form BT-100. Out-of-state permittees report credits to Wisconsin customers as a negative sale on schedule 6.

## SALES SCHEDULES

Sales are reportable in the month that actual physical movement of the fermented malt beverage takes place from a Wisconsin fermented malt beverage permittees premises.

### Untaxed Sales – Schedule 5

Itemize all sales of untaxed fermented malt beverages made during the month to Wisconsin permittees or shipped out-of-state. Persons receiving untaxed fermented malt beverages in Wisconsin must have the appropriate permit to purchase fermented malt beverages tax-free. Enter total untaxed out-of-state shipments on line 6 of Form BT-100 or line 4 of BT-104.

### Tax-Paid Sales – Schedule 6

Itemize all sales of tax-paid fermented malt beverages whether sold to Wisconsin distributors or Wisconsin retailers. For out-of-state permittees, enter the total on line 9 of Form BT-104.

On your last schedule, provide (and label) totals for:

- Sales to retailers
- Sales to wholesalers
- Wisconsin sales (total sales to retailers and wholesalers)

## RECORD KEEPING

Keep a complete copy of your return, including this schedule, and all records used in preparing the return for a minimum of four years. Records must be kept at the permit location, and 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*
- 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

(608) 266-6701

FAX (608) 261-7049

### Mailing Address

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

Madison WI 53708-8900

Email: [excise@revenue.wi.gov](mailto:excise@revenue.wi.gov)

# BT-101 Wisconsin Fermented Malt Beverage Tax Multiple Schedule

File this schedule with Form BT-100 or BT-104

Page \_\_\_\_\_ of \_\_\_\_\_

Legal Name	Wisconsin Tax Account Number	FEIN/SSN	Month/Year (MM YYYY)
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- Type of schedule** (check one)
- |  |  |  |
|--|--|--|
| <input type="checkbox"/> 1. Untaxed Purchases  | <input type="checkbox"/> 3. Untaxed Credits  | <input type="checkbox"/> 5. Untaxed Sales  |
| <input type="checkbox"/> 2. Tax-Paid Purchases | <input type="checkbox"/> 4. Tax-Paid Credits | <input type="checkbox"/> 6. Tax-Paid Sales |

Line No.	Invoice		Purchased From or Sold To		Kegs (in barrels)	Cases (in barrels)	Total Barrels
	Date	Number	Name	State			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21	Page Totals – provide a grand total on the last page of each schedule .....						

Sample Form