



Beer Wholesalers/Brewers Monthly Tax Return

Instructions

Electronic Filing and Payment - Electronic payment and filing is simple, secure and convenient through Taxpayer Access Point where you can file, pay and view your past monthly returns and transactions. To register, or log in to your account, go to <https://tap.dor.mt.gov>.

- Line 1 Please enter your Federal Employer Identification Number.
- Line 2 Please enter your Department of Revenue account ID.
- Line 3 Please enter your license number assigned by the Department of Revenue.
- Line 4 Please enter the month ending date you are reporting sales for. This return is due on the 15th day of the month following the date you enter here. You must keep all records, inventories, invoices, sales records, and delivery records for inspection by the Department of Revenue.
- Line 5 Check this box if you are filing an amended return.
- Line 6 If your mailing address has changed, check the box and provide your new address.
- Line 7 If you are no longer in business, enter the final day of business here.
- Lines 8-11 A brewer who produces less than 20,000 barrels of beer a year is taxed at the following increments. A brewer that produces more than 20,000 barrels of beer a year is taxed at \$4.30 per barrel.
- Line 8 Enter the total number of taxable barrels sold for production levels of 0 to 5,000 barrels. The tax is calculated by multiplying the total taxable barrels sold by the tax rate of \$1.30.
- Line 9 Enter the total number of taxable barrels sold for production levels of 5,001 to 10,000 barrels. The tax is calculated by multiplying the total taxable barrels sold by the tax rate of \$2.30.
- Line 10 Enter the total number of taxable barrels sold for production levels of 10,001 to 20,000 barrels. The tax is calculated by multiplying the total taxable barrels sold by the tax rate of \$3.30.
- Line 11 Enter the total number of taxable barrels sold for production levels greater than 20,000 barrels. The tax is calculated by multiplying the total taxable barrels sold by the tax rate of \$4.30.
- Line 12 Enter the total beer tax due, which is the sum of lines 8 through 11.
- Line 13 For tax periods beginning after December 31, 2006, the late payment penalty continues to accrue at 1.2% a month, but cannot exceed 12% of the tax due. In addition, a late filing penalty of \$50 or the amount of tax due, whichever is less, also applies if a return is filed late.
- Line 14 If payment is delinquent you are subject to interest of 12% per year, calculated daily, from the original due date of this report until paid.
- Line 15 Enter total amount due (sum of lines 12, 13 and 14).

Questions? Call toll free (866) 859-2254 (in Helena, 444-6900).

Mailing Address - If you choose not to file electronically, make your check payable to Montana Department of Revenue and mail it with your return to:

Montana Department of Revenue
PO Box 1712
Helena, MT 59624-1712



Beer Wholesalers/Brewers Monthly Tax Return

MONTANA
BET
Rev 08 10

Name _____

1. FEIN

Address _____

2. Account ID

 - - B E T

Address _____

3. License No.

 - - -

City _____

4. Period ending

 / /

State _____ Zip _____

5. If this is an amended return, check here

6. If your address has changed, check this box

and print your new address here _____

7. If you are no longer in business and want your account cancelled, enter your final date of operations

 / /

Did you sell beer during this reporting period?

Yes

No

Barrels

Rate

Total

8. Taxable Barrels Sold (0-5,000)

\$1.30

9. Taxable Barrels Sold (5,001-10,000)

\$2.30

10. Taxable Barrels Sold (10,001-20,000)

\$3.30

11. Taxable Barrels Sold > 20,000

\$4.30

12. Total Beer Tax Due (Add Lines 8 through 11)

13. Penalty (1.2% per month, max 12%)

14. Interest (12% per year, calculated daily)

15. Total Amount Due (Add Lines 12, 13 and 14)

I declare under penalty of false swearing that the information in this tax return and attachments is true, correct and complete.

Signature

Title

Date

Phone

