



**Beer Distributors/Brewers Tax Return**  
 Return and Instructions

Name \_\_\_\_\_  
 Address \_\_\_\_\_  
 Address \_\_\_\_\_  
 City, State Zip \_\_\_\_\_

1. FEIN: _____	2. Account ID: _____ - B E T
4. Month Ending: _____ Due: _____	3. License No. _____ 5. If this is an amended return, check here. <input type="checkbox"/>
6. If you are no longer in business and want your account cancelled, check this box <input type="checkbox"/> and enter your final date of operations here. _____	7. If your address has changed, check this box <input type="checkbox"/> and print your new address below: _____ _____

	Barrels	Rate	Tax
8. Taxable Barrels Sold to Retailers (0-5,000)..... 8.		\$1.30	\$
9. Taxable Barrels Sold to Retailers (5,001-10,000)..... 9.		\$2.30	\$
10. Taxable Barrels Sold to Retailers (10,001-20,000)..... 10.		\$3.30	\$
11. Taxable Barrels Sold to Retailers > 20,000 ..... 11.		\$4.30	\$
12. Total Beer Tax Due (Add Lines 8+9+10+11)..... 12.			\$

	Liters		
13. Hard Cider Tax (Liters sold X 0.037) ..... 13.		\$0.037	\$

14. Total Tax Due - Add Lines 12 + 13..... 14.	\$	
15. Penalty (1.2% per month, max 12%)..... 15.	\$	
16. Interest (12% per year, calculated daily) ..... 16.	\$	
17. Total Amount Due (Add Lines 14 + 15 + 16)..... 17.	\$	

I hereby swear or affirm under penalty of perjury that the statements contained herein are true to the best of my knowledge.

Signature \_\_\_\_\_

Title \_\_\_\_\_ Phone \_\_\_\_\_ Date \_\_\_\_\_



## **Beer Distributors/Brewers Tax Return** Return and Instructions

- Line 2: Please enter your Department of Revenue account ID in the format indicated.
- Line 3: Please enter your license number assigned by the Department of Revenue in the format indicated.
- Line 4: This Report is due the 15th day of the following month. All records, inventories, invoices, sales records, and delivery records must be kept for inspection by the Department of Revenue.
- Line 5: If you are filing an amended return, this box must be checked.
- Line 6: if you are no longer in business, enter final day of business here.
- Line 7: If your mailing address has changed, check the box and provide your new address in the space provided.
- 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: For increments of production of 0 to 5,000 barrels sold, enter the total number of taxable barrels sold to retailers. The tax is calculated by multiplying the total taxable barrels sold to retailers by the tax rate of \$1.30.
- Line 9: For increments of production of 5,001 to 10,000 barrels sold, enter the total number of taxable barrels sold to retailers. The tax is calculated by multiplying the total taxable barrels sold to retailers by the tax rate of \$2.30.
- Line 10: For increments of production of 10,001 to 20,000 barrels sold, enter the total number of taxable barrels sold to retailers. The tax is calculated by multiplying the total taxable barrels sold to retailers by the tax rate of \$3.30.
- Line 11: For increments of production of > 20,000 barrels sold, enter the total number of taxable barrels sold to retailers. The tax is calculated by multiplying the total taxable barrels sold to retailers by the tax rate of \$4.30.
- Line 12: Enter the total beer tax due, which is the sum of lines 8, 9, 10 and 11.
- Line 13: Hard Cider Tax is calculated by multiplying the total liters sold by \$0.037.
- Line 14: Enter the total tax due, which is the sum of lines 12 and 13.
- Line 15: If payment is delinquent you are subject to penalty of 1.5% per month, not to exceed 18% of the tax due, for tax periods beginning on or before December 31, 2006. 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 16: 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 17: Enter total amount due (sum of lines 14, 15 and 16).

Make check payable to the Department of Revenue.

Mail this return and payment to:  
Department of Revenue, PO Box 1712, Helena, MT 59624-1712

Questions? Call (406)444-6900



**Beer Distributors/Brewers Tax Return  
(BET)  
Payment Instructions**

Attention: Montana Department of Revenue Cashier

Complete the payment voucher below to ensure proper credit of your payment. If you are paying taxes for multiple periods, submit a separate check or money order and a separate voucher for each period. On the memo line of your check, please note your FEIN or account ID and the reporting period for which the payment applies.

- Boxes 1 and 2 – Print an “X” in one box only for the type of payment you are remitting:  
  - Check box 1, if your payment is for an original return for any period.
  - Check box 2, if your payment is for an amended return.
- Box 3 – Enter the reporting period for which this payment applies.
- Box 4 – Enter your federal employer identification number (FEIN).
- Box 5 – Enter the amount you are remitting. (This amount should be the same amount as reported on line 17 of your return).

Name \_\_\_\_\_  
 Address \_\_\_\_\_  
 \_\_\_\_\_  
 City, State, Zip Code \_\_\_\_\_  
 Phone \_\_\_\_\_

**Mail this form with your payment and return (if applicable) to:**

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

Questions? Call (406) 444-6900.

Make check or money order payable to the Department of Revenue.

**Beer Distributors/Brewers Tax Return  
Payment Form**

<input type="checkbox"/> 1. Original return	3. Period ending	month    day    year _____ / _____ / _____
<input type="checkbox"/> 2. Amended return	4. Federal employer identification number (FEIN)	_____
	5. Amount paid	_____