

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. 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

Email: 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) |
|------------|------------------------------|----------|----------------------|

- 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