

## **Beer Connoisseur's Semi-Annual Tax Report Return and 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>.

This report is due twice a year. For purchases made between January 1 and June 30 of this year, the due date is July 15. For purchases made between July 1 and December 31 of this year, the due date is January 15 of the following year. All records, inventories, invoices, sales records and delivery records must be kept for inspection by the Department of Revenue.

- Line 1: Please enter your Department of Revenue account ID in the format indicated.
- Line 2: Please enter your license number assigned by the Department of Revenue in the format indicated.
- Line 3: Enter either June 30 (and year) or December 31 (and year).
- Line 4: If you are filing an amended return, this box must be checked.
- Line 5: If your mailing address has changed, please check the box and enter your new address in the space provided.
- Line 6: If you no longer wish to be a connoisseur, please check this box.
- Line 7: Complete beer merchandise received section. If you purchase beer in container sizes other than 12 oz., in Column D, enter the quantity and the size (ounces) per container. Then, multiply the quantity by the size and divide by 12. Enter this amount in Column E. Example: If D=18/24 oz., multiply  $18 \times 24 = 432$ .  $432 \div 12 = 36$  (12 oz.). If you purchase a gallon container(s), 1 gallon = 128 oz.
- Line 8: Enter the total beer tax due.
- Line 9: If payment is delinquent, you are subject to penalty of 1.2% per month, not to 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 10: 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 11: Enter total amount due (sum of lines 8, 9 and 10).

Make check payable to the Department of Revenue and mail with return to:

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

**Questions?** Call us at (406) 444-6900, or Montana Relay at 711 for hearing impaired.



# Beer Connoisseur's Semi-Annual Tax Report Return and Instructions

BCT  
V2 1/2011

Name \_\_\_\_\_

1. Account ID --

Address \_\_\_\_\_

2. License No. ---

Address \_\_\_\_\_

City \_\_\_\_\_

3. Period ending  /  /

State \_\_\_\_\_ ZIP \_\_\_\_\_

4. If this is an amended return, check here

5. If your address has changed, check this box

and print your new address here \_\_\_\_\_

6. If you no longer wish to be a connoisseur, please check this box

Did you purchase beer during this reporting period? Yes  No

7. Total containers (12 oz.) from breweries (Use total containers from the chart below.)

8. Total Beer Tax (total containers (12 oz.) from breweries X \$0.013)  .

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

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

11. Total Amount Due (Add Lines 8, 9 and 10)  .

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 \_\_\_\_\_

Beer Merchandise Received (List your invoices from breweries here.)

(A) Supplier	(B) Date	(C) Invoice No.	(D) Quantity/Size (oz.)*	(E) 12 oz. Containers

\*See line 7 under Instructions for conversion formulas. Total containers (12 oz.) from breweries



\*11LN0101\*