

## Brewpubs and Reporting

If your brewery is a true brewpub, that means you report your excise beer tax on an entire tank of product on the internal sales page.

Since brewpubs report tax for a whole serving tank at one time on the internal sales form, the NLCC has no way to reconcile between the internal sales form, the wholesale form, and the out of state form with the 35-7127.

What the NLCC has decided is when a brewpub reports the whole tank for the month on the internal sales page **and** you also have wholesale or out of state sales, those sales need to also go on the internal sales page as a **negative amount**.

These entries will be noted as miscellaneous sales and with a description of 'wholesale sales' or 'out of state sales'. The wholesale and out of state sales will still be reported on the wholesale or out of state forms as a positive amount.

If you have no out of state or wholesale sales, then this would not apply to your brewery.

The NLCC can then reconcile to the last page and your brewpub is not paying double tax on the internal sales page.