

# Monthly/Yearly Excise Tax Return for Farm Wineries

Due by the 25th of the month/year following the period in which the sales were made, even if no tax is due.  
(ex. May 1<sup>st</sup> - May 31<sup>st</sup> due June 25<sup>th</sup> or Jan 1 - Dec 31)

Farm Winery Name	License Number	REVENUE USE ONLY
Address		
City	State	ZIP Code
		Reporting Month/Year

**\*Denotes Documentation or Explanation is Required**

	BEER <i>Report Out to 4 Decimals (0.0000)</i>	WINE <i>Report Out to 4 Decimals (0.0000)</i>
1. Wine/Cider Shipped & Sold at Retail to Recipients In/Out of Nebraska (Released from Bonded Area) * .....		
2. Wine/Cider Sold at Premise for ON/OFF Sale Consumption (Removed from Bonded Area).....		
3. Wine/Cider Sold to Nebraska Wholesalers (Removed from Bonded Area) * .....		
4. Wine/Cider Sold to Nebraska Retailers (Removed from Bonded Area) * .....		
5. Wine/Cider Samples Allowed at Farm Winery (ON Premise, Removed from Bonded Area).....		
6. Wine/Cider Samples Allowed at Branch Outlet (OFF Premise, Removed from Bonded Area).....		
7. Tax Exempt Wine/Cider Shipped & Sold at Retail to Recipients Outside of Nebraska *		
8. Miscellaneous Transactions * .....		
9. Wine/Cider Gallons Adjustment * .....		
10. Total Net Taxable Gallons (Line 1-6 total, subtract Line 7, +/- Lines 8 and 9).....	<i>Report Out to 2 Decimals (\$0.00)</i>	<i>Report Out to 2 Decimals (\$0.00)</i>
11. Gross Tax Due (Line 10 X \$0.31 – Beer, Line 10 X \$0.06 – Wine).....	\$	\$
12. 1% Discount (Line 11 amounts X \$0.01).....	\$	\$
13. Net Tax Due (Line 11 minus Line 12).....	\$	\$
14. Tax Adjustment/Previous Credit.....	\$	\$
15. Total (Line 13 +/- Line 14) Round to nearest WHOLE DOLLAR).....	\$	\$
16. <b>ROUNDED GRAND TOTAL</b> (Line 15 Amounts Combined) (See instructions for payment options).....	<b>\$</b>	

*I declare this return and accompanying forms and attachments are correct and complete to the best of my knowledge and belief.*

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Daytime Phone

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(ex. May 1<sup>st</sup> - May 31<sup>st</sup> due June 25<sup>th</sup> or Jan 1 - Dec 31)

Farm Winery Name		License Number	DO NOT USE	
Address				
City	State	ZIP Code	Reporting Month/Year	

## 35-7131

### Bulk Inventory of Finished Wine

This Balance on Hand must reconcile with Federal Inventory Record required by TTB, F 5120.17. *(Please attach additional sheets if needed)*

Unique Vessel #		Beginning Gallonage:	
		Added Gallons:	
Total Depleted Gallons Converted to Number of Total Cases	Case Breakdown:	Depleted Gallons:	
Number of 750 ML		Ending Gallons:	
Number of 375 ML			
Number of 1 L			
Number of 1.5 L			
Number of 187 ML			

## 35-7135

### Perpetual Farm Winery Inventory

This Balance on Hand must reconcile with Federal Inventory Record required by TTB, F 5120.17. Please report in GALLONS.

	187ml	375ml	750ml	1L	1.5L		
1. Balance on Hand at Beginning of period							
2. Miscellaneous Products Inbound (+)							
3. Returns (+) - Wholesale, retail, military, sacramental, non-beverage							
4. Total to account for							
5. Removed from Bond (-)							
6. Miscellaneous (+/-)							
7. Balance on Hand at End of Period							

# Yearly Crush Tax Return for Farm Wineries

Due by the 25th of January following the period in which the sales were made, even if no tax is due.  
(ex. Jan 1 - Dec 31)

Farm Winery Name		License Number	DO NOT USE
Address			
City	State	ZIP Code	Reporting Year

1. Total Juice Gallons (All Fruits) Produced or Received for Calendar Year *.....	_____
2. Divide Total Juice Gallons (Line 1 divided by 160).....	\$ _____
3. Multiply Line 2 X \$20.00.....	X                      \$20.00
4. Total Due.....	\$ _____

\*Must include copy of TTB F5120.17 Report of Wine Premises Operation. Based on how you have filed (Annually, Semi-Annually, Quarterly or Monthly) you will need to submit a copy of each report filed during the corresponding year.

This form must be completed and submitted to the Nebraska Liquor Control Commission by January 25<sup>th</sup> of each year reporting all juice gallons produced and/or received in the preceding year by each farm winery per State Statute 53-304. Retain a copy for your files. Payment can be made online at: <http://www.ne.gov/go/NLCCpayport>. Our office no longer accepts checks for any excise tax/crush return payments.

## General Instructions

Farm Wineries who pay over \$1,000 a year are required to submit a monthly excise tax return to the Nebraska Liquor Control Commission – Revenue Division regardless of activity or not. Farm Wineries who pay under \$1,000 a year are required to submit yearly returns.

*Per State Statute 53-164.01 (c)(i) Except as provided in subdivision (ii) of this subdivision, farm winery producers which paid less than one thousand dollars of excise taxes pursuant to section 53-160 for the previous calendar year and which will pay less than one thousand dollars of excise taxes pursuant to section 53-160 for the current calendar year shall, on or before the twenty-fifth day of the calendar month following the end of the year in which wine was packaged and released from bond, submit a report to the commission upon forms furnished by the commission showing the total amount of wine in gallons or fractional parts thereof packaged and released from bond by such producer during the preceding calendar year; and*

*(ii) Farm winery producers which paid one thousand dollars or more of excise taxes pursuant to section 53-160 for the previous calendar year or which become liable for one thousand dollars or more of excise taxes pursuant to section 53-160 during the current calendar year shall, on or before the twenty-fifth day of each calendar month following the month in which wine was packaged and released from bond, submit a report to the commission upon forms furnished by the commission showing the total amount of wine in gallons or fractional parts thereof packaged and released from bond by such producer during the preceding calendar month. A farm winery producer which becomes liable for one thousand dollars or more of excise taxes pursuant to section 53-160 during the current calendar year shall also pay such excise taxes immediately*

All forms are required to be filled out and submitted correctly every month/year. Currently there are four forms required for a complete return. They are forms 35-7130/35-7130 (a), 35-7131, 35-7135 and 35-7139 (yearly only). These forms are filled out for the previous reporting month (ex. May 1 – May 31, reporting in June) or for the previous calendar year (Jan 1 – Dec 31)

### Form 35-7130/35-7130 (a)

**Line 1, 3, 4:** Must submit Invoices or Computer Generated Report.

**Line 7:** This is a tax exempt reportable. Documentation required – indicate buyer name, address, invoice number, total gallons, brand, size, and common carrier.

**Line 8:** Examples: Competitions, Donations, etc. Retain documentation for Audit purposes.

**Line 9:** Must submit written explanation. Ex. Disposed of bad wine, submitted NSP form.

**Line 10:** Total Net taxable gallons of Line 1 through Line 9.

**Line 11:** For Beer multiply Line 10 by \$0.31, for Wine multiply Line 10 by \$0.06.

**Line 12:** Multiply Line 11 amounts by \$0.01.

**Line 13:** Line 11 minus Line 12.

**Line 14:** Enter in any previous tax adjustments or credits from previous months here.

**Line 15:** The total amounts of taxes due after 1% discount and any adjustments or credits. Round these amounts to the nearest whole dollar. \$0.49 and below, please round down to the nearest whole dollar. \$0.50 and up, please round up to the nearest whole dollar (ex. \$4.67 > \$5.00, \$4.38 > \$4.00).

**Line 16:** Line 15 Beer and Wine rounded amounts combined. **THIS IS THE AMOUNT YOU PAY IN PAYPORT.**

### Form 35-7131

This is your Bulk Inventory of Furnished Wine form and it must reconcile with TTB form 5120.17. All applicable lines must be filled out. Submit in gallons.

### Form 35-7135

This is your perpetual inventory form and must reconcile with TTB form 5120.17. All applicable lines must be filled out. Submit in gallons.

### Form 35-7139

Do not round this amount. This payment is separate from your excise tax. See form for more instructions.

### Invoices

Must include the following: Invoice date, Invoice number, number of cases, size, product description, and total invoice gallons.

### Due date

All excise tax returns and payments are due by the 25<sup>th</sup> of each month via mail, email or fax. Annual returns and payments are due January 25<sup>th</sup>.

If the due date falls on a weekend or holiday, returns and payments received the next business day are considered timely.

If reports or payments are deemed late, the 1% discount will not be allowed and you will be assessed a Penalty and Interest charge. Note: If mailing reports, they must be postmarked by the 25<sup>th</sup> of the month to be considered on time.

## Penalties and Interest

Any reports not submitted or postmarked by the 25<sup>th</sup> of every month will be assessed a Penalty and Interest charge.

The 1% discount is not redeemable on late reports or payments.

The following penalties will be assessed on the Net Tax due: 1 to 5 days late, 3 percent; 6 to 10 days late, 6 percent; and over 10 days late, 10 percent.

In addition, interest on the tax shall be collected at the rate of 1 percent per month, or fraction of a month, from the date the tax became due until paid.

*We will assess any penalty and interest you may accrue.*

## Payment Options

Payport – The most commonly used way to pay Excise Taxes and other fees/costs.

<http://www.ne.gov/go/NLCCpayport>

Nebraska.gov – You can become Nebraska.gov subscribers and pay a \$50 annual fee. Please see your Welcome Packet for further Nebraska.gov instructions.

## Additional Information

Cider was classified as a beer as of July 1, 2015 and you must report it as such. 8.5% and up is classified as wine, and 8.4% and below is classified as beer.

If there is no reportable activity for a reporting month, please fill out the forms and submit with zeros.

TTB forms 5000.24, 5110.28, 5120.17, and a copy of your Year End Inventory records are due with your December return.

Any questions or comments regarding these forms can be directed to

[nlcc.craftfarmmicrodesk@nebraska.gov](mailto:nlcc.craftfarmmicrodesk@nebraska.gov).

If you do not know the answer or are unsure of something, please call our office. This is to ensure you are submitting correct reports every month and do not have to resubmit forms or resubmit payments.

**Nebraska Liquor Control Commission**  
**402-471-2571**  
**402-471-2814 (FAX)**