

Monthly Excise Tax Return for Micro Distillers

Due by the 25th of the month following the period in which the sales were made, even if no tax is due.
(ex. May 1st - May 31st due June 25th)

Micro Distillery Name	License Number	REVENUE USE ONLY
Address		
City	State	ZIP Code
		Reporting Month/Year

***Denotes Documentation or Explanation is Required**

*Report Out to 4
Decimals (0.0000)*

1. Total Distilled Liquor Released from Bonded Area.....		Total Gallons:
2. Tax Exempt Shipments Out-of-State* <i>(Must reconcile with Form 35-7150)</i>		
3. Other/Miscellaneous +/- * <i>(Attach Documentation)</i>		
4. Net Taxable Gallons <i>(Line 1 - Line 3 Total Gallons)</i>		

*Report Out to 2
Decimals (\$0.00)*

5. Gross Tax Due <i>(Multiply Line 4 Amount by \$3.75)</i>	Line 4 Amount _____ X\$3.75=	\$
6. 1% Discount <i>(Multiply Line 5 Amount by \$0.01)</i>	Line 5 Amount _____ X\$0.01=	\$
7. Net Tax Due <i>(Line 5 minus Line 6)</i>		\$
8. Tax Adjustment/Previous Credit.....		\$
9. Total <i>(Line 7 +/- Line 8)</i>		\$
10. ROUNDED GRAND TOTAL <i>(Line 9 Amount Rounded to Nearest WHOLE DOLLAR) (See instructions for payment options)</i>		\$

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 - May 31)

Micro Distillery Name	License Number	DO NOT USE
Address		
City	State	ZIP Code
		Reporting Month/Year

35-7147

Perpetual Micro Distillery Inventory

This Balance on Hand must reconcile with Federal Inventory Record required by TTB, form 5110.11. Please report in GALLONS.

*Denotes Documentation or Explanation is Required	187ml	375ml	750ml	1L	1.5L			
1. Balance on Hand at Beginning of period								
2. Finished product produced (+)								
3. Returns (+) Wholesale, retail, military, sacramental, non-beverage								
4. Total to account for								
5. Removed from Bond (-)								
6. Shipments out of state (Attach Invoices and Bill of Ladings)*								
7. Warehouse Breakage (-)								
8. Liquor Destruction (-) Attach NSP756 form from State Patrol in excess of 100 gallons*								
9. Miscellaneous, unaccounted for, etc. (+ or-)*								
10. Book Balance (+/- Lines 1 - 9)								
11. Miscellaneous unaccountable (+ or -)								
12. Physical Inventory on hand at End of Period								

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(ex. May 1 - May 31)

Micro Distillery Name		License Number	DO NOT USE	
Address				
City	State	ZIP Code	Reporting Month/Year	

35-7150

Shipments to Out-of-State Wholesalers

Please list monthly shipments to Out-Of-State Shippers/Manufacturers in GALLONS (Please attach additional pages if needed). Grand Total must reconcile with Line 2 on form 35-7145.

Invoices and Bill of Ladings ARE REQUIRED documentation (If you do not provide both, your less amount on form 35-7145, Line 2 will be void).

Report out to 4 decimals (0.0000)

INVOICE		NAME OF WHOLESALER/PURCHASER		Size:	Size:	Size:	Size:	Total Gallons	
DATE	NUMBER								
								Grand Total	

35-7155

Sales to Nebraska Wholesalers

Please list monthly sales to Nebraska Wholesalers/Manufacturers in GALLONS (Please attach additional pages if needed).

Invoices ARE REQUIRED documentation.

Report out to 4 decimals (0.0000)

INVOICE		NAME OF WHOLESALER		Size:	Size:	Size:	Size:	Total Gallons	
DATE	NUMBER								
								Grand Total	

General Instructions

Micro Distilleries are required to submit a monthly excise tax return to the Nebraska Liquor Control Commission – Revenue Division regardless of activity or not.

Per State Statute 53-164.01 (e) A micro distillery shall, on or before the twenty-fifth day of each calendar month following the month in which the distilled liquor was released from bond for sale, submit a report to the commission on forms furnished by the commission showing the total amount of distilled liquor in gallons or fractional parts thereof produced for sale by the micro distillery during the preceding calendar month.

All forms are required to be filled out and submitted correctly every month. Currently there are four forms required for a complete return. They are forms 35-7145, 35-7147, 35-7150 and 35-7155. These forms are filled out for the previous reporting month (ex. May 1 – May 31, reporting in June).

Form 35-7145

Line 1: This is the total gallon amount of beer released from your federally bonded area for the reporting month.

Line 2: Tax Exempt. Any Out-Of-State shipments of your product. Must reconcile with form 35-7150. **ALL INVOICES AND BILL OF LADINGS ARE REQUIRED.**

Note: If you do not provide all invoice and Bill of Ladings this amount will be taxable and you will be responsible for any extra payments required from the taxable product.

Line 3: Any other or miscellaneous amounts go here. **PROVIDE DOCUMENTATION.**

Line 4: The total amount of gallons of the previous 3 lines. Line 1 minus Line 2, +/- Line 3.

Line 5: Multiply Line 4 by \$3.75.

Line 6: Multiply Line 5 by \$0.01.

Line 7: Line 5 minus Line 6.

Line 8: Enter in any previous tax adjustments or credits from previous months here.

Line 9: Total amount of tax due after your 1% discount and any adjustments or credits.

Line 10: The rounded whole dollar amount of Line 9. \$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). **THIS IS THE AMOUNT YOU PAY IN PAYPORT.**

Form 35-7147

This is your MONTHLY perpetual inventory form and must reconcile with TTB form 5110.11. All applicable lines must be filled out and reconcile with corresponding form. Report in GALLONS. If Line 10 and 12 are not the same, the difference should be on Line 11.

Form 35-7150

-List monthly Out-of-State shipments in this area. This includes all distilled liquor sales to Out-of-State Shippers, Manufacturers (Craft Brewery/Farm Winery/Micro Distillery), etc. Please report in GALLONS (Do not round gallons).

-Attach additional pages as needed.

Additional pages must include all information required on original forms.

-Total all gallons in 'Grand Total'. This is your Line 2 amount on Form 35-7145.

Note: All invoices and Bill of Ladings are required documentation for Form 35-7150 for you to take the tax exemption. Failure to provide these documents will result in no tax exemption and you will be responsible for any extra taxes due.

Form 35-7155

-List monthly Nebraska Wholesale sales in this area. Please report in GALLONS (Do not round gallons).

-Invoices ARE REQUIRED documentation.

-Attach additional pages as needed.

Additional pages must include all information required on original forms.

-Total all gallons in 'Grand Total'.

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 25th of each month via mail, email or fax.

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 25th of the month to be considered on time.

Penalties and Interest

Any reports not submitted or postmarked by the 25th 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 Gross 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

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

TTB forms 5000.24, 5110.11, 5110.28, 5110.40 and a copy of your Year End Inventory are due with your December return.

Any questions or comments regarding these forms can be directed to nlcc.craftfarmicrodesk@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)