

# Reporting Malt and Vinous Beverages Sold Direct to Retailers

Beer and wine manufacturers, bottlers, and wholesaler distributors doing business in Vermont are required by Vermont law to report information to the commissioner of the Vermont Department of Taxes about malt and vinous beverages sold directly to each retail dealer. This fact sheet explains the process for filing this information with the Department.

## Why Is this Reporting Needed?

Underreporting of alcoholic beverage sales is a problem nationwide and constitutes fraud. Under Vermont law, malt and vinous beverage bottlers and wholesalers must report details about malt and vinous beverages sold directly to each retail dealer to the commissioner of the Department of Taxes. [See 7 V.S.A. § 421\(c\) \(https://legislature.vermont.gov/statutes/section/07/015/00421\)](https://legislature.vermont.gov/statutes/section/07/015/00421). This information assists the Department with compliance efforts.

## How to Report

Reports are due on the 25th of each month at the same time as the bottler and wholesaler Malt and Vinous Beverage Tax return filings are due. We encourage you to file reports electronically through [myVTax \(https://myVTax.vermont.gov\)](https://myVTax.vermont.gov). Be sure to report each month even if you have no (zero) sales. This allows us to verify that no reports are missing.

Step-by-step instructions, including screenshots, are provided in the [myVTax Guide: How to Submit a Malt & Vinous Beverage Return \(https://tax.vermont.gov/sites/tax/files/documents/GB-1154.pdf\)](https://tax.vermont.gov/sites/tax/files/documents/GB-1154.pdf).

Taxpayers who file paper tax returns must report their distributions on [Schedule MVB-613, Malt and Vinous Beverage Distribution Report \(https://tax.vermont.gov/sites/tax/files/documents/MVB-613.pdf\)](https://tax.vermont.gov/sites/tax/files/documents/MVB-613.pdf).

Note: The tax on spirits and fortified wines is not administered by the Department of Taxes. Please contact the [Vermont Department of Liquor Control \(https://liquorcontrol.vermont.gov\)](https://liquorcontrol.vermont.gov) for more complete information related to that tax.

## File Format and Information Required

The file type format required for this reporting is a tab delimited text file. The components and examples are shown below. Do not include any other information in your file, and always provide the information in the order shown. You may have several rows for distributions made to the same retailer. Reporting in this manner will enable information to be transferred directly from your records.

Note: Be sure to enter numbers into fields as text to make sure leading zeros are included.

Column A	Column A	Column A	Column A	Column A	Column A	Column A
Reporting Period	Distributor's EIN	Distributor's Liquor License	Distributor's Name	Retailer's Liquor License	Retailer's Name	Retailer's Address
12/31/2023	01-3456789	01234567	ABC Liquor Supply	02345678	Beverly's Beverages	123 Main St
Date format MM/DD/YYYY	10 characters. Enter as text to assure leading zeros appear.	8 characters. Enter as text to assure leading zeros appear.	Text, max 50 characters.	8 characters. Enter as text to assure leading zeros appear.	Text, max 50 characters.	Text, max 50 characters.

Column H	Column I	Column J	Column K	Column L	Column M	Column N	Column O
Retailer's City	Retailer's ZIP Code	Date of Sale	Product Description	Container Size	Quantity Sold	Unit Price	Total Amount
Burlington	05401-1234	12/23/2023	Beer	12/30 oz	58	30.45	30.45
Text, max 50 characters.	Max 10 characters. Enter as text to assure leading zeros appear.	Date format MM/DD/YYYY	Text, max 50 characters.	Text, max 50 characters.	Number format.	Currency format, no dollar sign. 00.00	Currency format, no dollar sign. 00.00

## Resources

- [Malt and Vinous Beverages Taxes \(https://tax.vermont.gov/business/misc-taxes/malt-and-vinous-beverage-tax\)](https://tax.vermont.gov/business/misc-taxes/malt-and-vinous-beverage-tax)
- [7 V.S.A. § 421 - Malt and Vinous Beverage Tax \(https://legislature.vermont.gov/statutes/section/07/015/00421\)](https://legislature.vermont.gov/statutes/section/07/015/00421)
- [Tax Forms and Instructions \(https://tax.vermont.gov/forms-and-publications\)](https://tax.vermont.gov/forms-and-publications)
- [Fact Sheets and Guides \(https://tax.vermont.gov/forms-and-publications/publications\)](https://tax.vermont.gov/forms-and-publications/publications)

For additional information or assistance, please contact the Compliance Division at [tax.compliancesupport@vermont.gov](mailto:tax.compliancesupport@vermont.gov) or call (802) 828-6602.