Reporting Malt and Vinous Beverages Sold Direct to Retailers

Beer and wine manufacturers, bottlers, and wholesaler distributors who do 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 Tax Department.

Why is This Reporting Needed?

Underreporting of alcoholic beverage sales is problematic nationwide and constitutes fraud. As of July 1, 2012, Vermont law established that malt and vinous beverage bottlers and wholesalers must report to the tax commissioner details about malt and vinous beverages sold directly to each retail dealer (7 V.S.A. § 421(c)). This information assists the Department of Taxes with compliance efforts.

How Is the Reporting to Be Done?

These 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 (Forms MBT-605 and VBT-606). The Department is requesting data from January 1, 2013, going forward. Malt beverage bottlers and wholesalers are required to report in electronic format.

The Tax Department has set up an automated data transfer system and is making it as easy to use as possible. The components are listed below, enabling information to be transferred directly from your records.

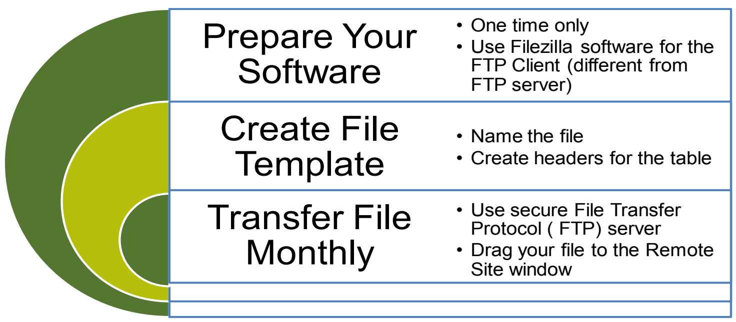
- License ID # (of the retailer to whom you sold)
- Business Name (of the retailer)
- Address
- City
- Zip Code
- Sales Date
- Description
- Volume Size
- Bottles/Quantity Sold
- Selling Price

Special Note

Be sure to report each month even if you have no (0) sales to allow us to verify that no reports are missing.

How to Submit Reports Electronically

There are three overarching tasks needed to send the report information electronically.



For step-by-step instructions, including screenshots, to help you set up the software and a file template, and follow the transfer procedures, ask us to email you a copy of our Technical Guide.

For Additional Assistance

If you have questions about monthly reporting, contact the Compliance Division at 802-828-2514.

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VERMONT DEPARTMENT OF TAXES