

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 established that 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. 7 V.S.A. § 421(c). This information assists the Department 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. We encourage you to file reports electronically through myVTax at myVTax.vermont.gov.

Step-by-step instructions, including screenshots, are provided in "myVTax Guide: How to Submit a Malt & Vinous Beverage Return" (Pub. GB-1154). These

instructions and the template you will need to report and upload your distributions when filing your Malt and Vinous Beverage Return are available at www.tax.vermont.gov. Taxpayers who file paper tax returns must report their distributions on Schedule MVB-613, Malt and Vinous Beverage Distribution Report.

Special Note

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

Additional Assistance

If you have questions about monthly distribution reporting, contact the Compliance Division.

Phone: (802) 828-6602

Email: tax.compliancesupport@vermont.gov

What is the file format and information required for this reporting?

The file type format required for this reporting is a tab delimited text file. The components 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.

Columns A-G

	A	B	C	D	E	F	G
Row header →	Reporting Period	Distributor's FEIN	Distributor's Liquor License	Distributor's Name	Retailer's Liquor License	Retailer's Name	Retailer's Address
Example →	11/03/2016	123456781	01234567	Liquor Mar1	02345678	Jake's Marpol	123 main st
Format Information →	Date Format MM/DD/YYYY	9 Characters Enter as Text to prevent leading 0's from being stripped off.	8 characters Enter as Text to prevent leading 0's from being stripped off.	Text 50 Characters	8 characters Enter as Text to prevent leading 0's from being stripped off.	Text 50 Characters	Text 50 Characters

Columns H-O

	I	J	K	L	M	N	O	
Row header →	Retailer's City	Retailer's Zip	Date of Sale	Product Description	Container Size	Quantity Sold	Unit Price	Total Amount
Example →	Burlington	05401	07/12/2016	beer	12/30 oz	58	30.45	38.45
Format Information →	Text 50 Characters	10 Characters Enter as Text to prevent leading 0's from being stripped off.	Date Format MM/DD/YYYY	Text 50 Characters	Text 30 Characters	Integer Format	Currency Format 00.00	Currency Format 00.00

Disclaimer: The information provided here is intended to be an overview only. Vermont tax statutes, regulations, Vermont Department of Taxes rulings, or court decisions supersede information presented here.

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