



# Beer Tax Return Instructions

TC-386i.ai  
3/09

## Persons Required to File a Return and Remit the Tax

Every brewer, wholesaler and distributor manufacturing or importing beer for sale, use or distribution in the State of Utah must file a return.

## Definition of Beer

"Beer" means a product that is derived of malted grain which contains at least 0.5 percent of alcohol by volume, but not more than 4 percent of alcohol by volume or 3.2 percent by weight. Beer may or may not contain hops or other vegetable products. "Beer" includes beer, ale, porter, stout, lager, malt or malted beverage. Starting Oct. 1, 2008, "beer" does not include a flavored malt beverage.

"Heavy Beer" means a product that is derived of malted grain which contains more than 4 percent alcohol by volume.

See Utah Code §32A-1-105.

## Due Date

Returns and payments must be filed with the Utah State Tax Commission on or before the last day of each month. Each return covers business done in the calendar month preceding the month it is filed.

## Schedules

Find schedules that must be attached to the return online at [tax.utah.gov](http://tax.utah.gov).

## Line by Line Instructions

### Beer Manufactured and Purchased

- Line 1 Enter total barrels of beer manufactured during the month. Beer is considered manufactured when it is placed in containers for use, sale or distribution. See Utah Code §59-15-105(2). (Line 1 applies to Utah brewers only.)
- Line 2 Enter total barrels of beer imported from sources outside Utah. Attach form TC-387, *Schedule of Imported Beer*. Imports include all beer received for sale or use in Utah, regardless of whether or not it has been sold at the end of the month.
- Line 3 Enter barrels of beer purchased from brewers or distributors licensed in Utah on which the tax has been paid. Attach form TC-388, *Schedule of Beer Tax Paid*.
- Line 4 Enter amount of beer (in barrels) sold to passengers on your interstate transit system which are not included on lines 1 or 2.
- Line 5 Add lines 1 through 4 and enter the result on line 5.

## Deductions

- Line 6 Enter total barrels of beer actually exported from Utah. Attach form TC-389, *Schedule of Exported Beer*. Also submit form TC-390, *Certificate of Beer Exportation*, for each shipment.
- Line 7 Enter total barrels sold to the United States government. Attach form TC-391, *Schedule of Exempt Beer Sales to United States Government*. Also submit form TC-392, *Certificate of Beer Exemption*, for each sale. Heavy beer sold to the U.S. government must be shipped direct from the brewery.
- Line 8 Enter the amount from line 3.
- Line 9 Enter other allowable deductions (e.g., spoilage, destruction, etc.). Attach form TC-397, *Beer Destruction Affidavit*, and an explanation, if needed.
- Line 10 Add lines 6 through 9 and enter the result on line 10.

## Tax Computation

- Line 11 Subtract line 10 from line 5 five and enter the result on line 11.
- Line 12 Add line 11 columns A and B and enter the result on line 12.
- Line 14 Multiply line 12 by line 13 and enter the result on line 14. Pay this amount.

If you have questions, call the Tax Commission at 801-297-3525, or 1-800-662-4335 ext. 3525 (toll-free outside the Salt Lake area). Find information online at [tax.utah.gov](http://tax.utah.gov).

The penalty for failure to file a tax-due return by the due date is the greater of \$20 or 10 percent of the unpaid tax. If a tax balance remains unpaid 90 days after the due date, a second penalty, the greater of \$20 or 10 percent of the tax balance, will be added for failure to pay timely. The penalty for failure to pay tax due as reported on a timely-filed return, or within 30 days of a notice of deficiency, is the greater of \$20 or 10 percent of the tax due.

Interest will be assessed from the original due date until paid in full. For information, see form TC-15, *Applicable Interest Rates*, online at [tax.utah.gov](http://tax.utah.gov). If you do not have Internet access you may request TC-15 by writing the Utah State Tax Commission, 210 North 1950 West, Salt Lake City, UT 84134; or by calling 801-297-2200.

If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.