



# Form 1756 — Instructions Distributors, Wholesalers, Wineries, Direct Shippers, and Brewers of Beer Over 5% Alcohol by Volume Tax Return

## What's New

The return is divided into three sections:

- Section I – Distributors, Wholesalers, Wineries, and Brewers of Beer Over 5% Alcohol by Volume (ABV)
- Section II – Out-of-State Direct Shippers
- Section III – Tax Computation

Starting 2025, the form number for the Distributors, Wholesalers, Wineries, Direct Shippers, and Brewers of Beer Over 5% Alcohol by Volume Tax Return has changed from 1754 to 1756.

## General Information

- File a return even when you don't owe tax.
- Sign your return. Include the name of the person signing, title, date, and phone number.

Check the box if you're:

- Amending a return. See the instructions for amended returns.
- Changing your address. Strike through the old address and write in the new one.
- Cancelling your permit. The permit will be cancelled effective the last day of the reporting period of the return.

### Who must complete the return

Every Idaho distributor, wholesaler, winery, and brewer of beer over 5% alcohol by volume (ABV) must complete **all** parts of sections I and III. Every out-of-state wine direct shipper must complete **all** parts of sections II and III.

### Filing requirements

File by the 15th day of the month following the last day of the reporting period. If the 15th falls on a weekend or legal holiday, the return is due by the next business day.

**Round amounts to the nearest whole gallon.**

### Recordkeeping requirements

- You must keep all the records used to complete the return for four years.
- Summarize your records by product type numerically by date.
- Keep all beer and wine purchase orders, sales receipts, inventory records, records for gallons claimed as tax-exempt, and any other records used to complete the return.
- Keep records verifying the destruction of unsaleable products.

## Amended returns

Submit an amended return using a copy of your original return. If you need a copy of your original return or if you file online, contact the Tax Commission. Complete the entire return using the correct amounts. Don't enter the net change.

## Specific Instructions

### Section I. Accountable Gallons — Lines 1 through 12

Enter beer over 5% ABV amounts in Column A and wine amounts in Column B.

**Line 1. Beginning inventory.** Enter the month's starting inventory. This should equal the ending inventory from the previous return.

**Line 2. Total purchases/production.** Enter total number of gallons purchased and produced for the reporting period.

**Line 3. Beginning inventory plus purchases/production.** Add lines 1 and 2.

**Line 4. Ending inventory (actual count).** Enter the physical inventory taken at the end of the last working day of the reporting period.

**Line 5. Gallons destroyed.** Enter the actual gallons destroyed.

**Line 6. Total deductions.** Add lines 4 and 5.

**Line 7. Total gallons.** Subtract line 6 from line 3.

**Line 8. Total exemptions.** Enter the total exempt gallons sold or transferred. Exemptions include, but aren't limited to:

- Gallons of beer over 5% ABV or wine purchased with tax included in the purchase price. Include only gallons sold during the reporting period.
- Sales or transfers to Idaho beer wholesalers (over 5% ABV) and wine distributors.
- Out-of-state sales or transfers of beer over 5% ABV or wine.
- Sales to the military or the Idaho Liquor Dispensary.

**Line 9. Net gallons.** Subtract line 8 from line 7. Can't be less than zero.

### Line 10. Report gallons of Idaho wine sold in Idaho.

Enter the number of Idaho wine gallons sold in Idaho. If none, enter zero.

**Note:** "Idaho wine" includes all wines and ciders that Idaho wineries and breweries produce.

Distributors – report wine and cider gallons sold in Idaho that you purchased from an Idaho winery or brewery.

Idaho wineries and breweries – report all wines and ciders that you sold in Idaho.

Don't include Idaho wine sold to out-of-state customers or gallons that are exempt.

**Line 11. Report non-Idaho wine sold in Idaho.** Enter the number of non-Idaho wine gallons sold in Idaho.

**Line 12. Total taxable gallons.** In Column A, enter the amount from line 9. In Column B, add lines 10 and 11.

**Section II. Accountable Gallons — Lines 13 through 15**

**Line 13. Total gallons sold.** Enter total gallons sold and delivered to an Idaho address.

Out-of-state direct shippers aren't in Idaho and ship products to an Idaho address. All sellers not shipping to a permitted Idaho distributor or wholesaler must have a seller's permit, wine permit, and pay tax as required by IDAPA 35.01.09.11.

**Line 14. Total exemptions.** Enter the total exempt gallons sold or transferred. Exemptions include, but aren't limited to:

- Gallons of beer over 5% ABV or wine purchased with tax included in the purchase price. Include only gallons sold during the reporting period.
- Sales or transfers to Idaho beer wholesalers (over 5% ABV) or wine distributors.
- Out-of-state sales or transfers of beer over 5% ABV or wine.
- Sales to the military or the Idaho Liquor Dispensary.

**Line 15. Total taxable gallons.** In Column B, subtract line 14 from 13.

**Section III. Tax Computation — Lines 16 through 22**

**Line 16. Beer over 5% tax due.** Multiply Column A, line 12 by \$0.45. Enter the amount.

**Line 17. Wine tax due.** Add Column B, lines 12 and 15, then multiple by \$0.45. Enter the amount.

**Line 18. Subtotal tax due.** Add lines 16 and 17. Enter the amount.

**Line 19. Credit from previous periods.** If the Tax Commission issued you a credit notification letter, then enter the credit amount. Include the letter with your return.

**Line 20. Penalty and interest.** Use the following instructions if penalty and interest apply. Write the amount on each line and the total.

**Penalty.** You must file and pay the full amount of tax by the due date. If you don't, a penalty on the tax due might be charged as follows:

- The late payment penalty is 0.5% per month for making a payment after filing your return.
- The late filing penalty is 5% per month for each month the return is late.

The minimum penalty is \$10, and the maximum penalty is 25%. Even if you're one day late, you still owe the entire monthly penalty.

A penalty begins the first day you are late and continues until the return is filed or tax is paid.

**Interest.** Interest accrues on overdue tax from the original due date of the return until you pay the tax.

Rates are as follows:

01/01/2025 – 12/31/2025, 6% per year

01/01/2024 – 12/31/2024, 6% per year

01/01/2023 – 12/31/2023, 5% per year

01/01/2022 – 12/31/2022, 3% per year

**Line 21. Total due.** Add lines 18, 19, and 20.

**Line 22. Total refund.** Add lines 18, 19, and 20.

**Payments**

We apply payments in this order:

1. Bad check fees
2. Interest
3. Tax
4. Penalty

**Pay electronically.** You can pay electronically by accessing [tax.idaho.gov/epay](https://tax.idaho.gov/epay). Use one of these payment options:

- ACH debit
- ACH credit
- Credit card
- Debit card
- E-check

**Note:** If you pay electronically and file a paper return, note at the top of the return which option you used.

**Payments of \$100,000 or more.** Idaho law requires you to use ACH debit or ACH credit.

**Pay by check.** Write the account number on your check or money order and make payable to the Idaho State Tax Commission. Include the payment with your return.

**Mail paper returns and payments to:**

Idaho State Tax Commission  
 PO Box 76  
 Boise ID 83707-0076

**Contact us:**

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660

Hearing impaired (TDD) (800) 377-3529

[tax.idaho.gov/contact](https://tax.idaho.gov/contact)