

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. The number can't be less than zero.

You must complete lines 10 and 11 if you're an Idaho distributor or winery, or if you're an Idaho cidery or brewery making hard cider.

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

Enter the number of gallons from line 9 that were Idaho wine gallons sold in Idaho.

"Idaho wine" means all wines or hard ciders, regardless of fruit origin, that an Idaho winery, cidery, or brewery manufactures, bottles, or sells.

Distributors: Report wine and hard cider gallons sold in Idaho that you purchased from an Idaho winery, cidery, or brewery.

Line 11. Report non-Idaho wine sold in Idaho. Enter the number of gallons from line 9 that were non-Idaho wine gallons sold in Idaho. "Non-Idaho wine" is wines and hard ciders from wineries, cideries, and breweries outside of Idaho.

Line 12. Total taxable gallons. For Column A, enter the amount from line 9. For Column B, enter the sum of 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.
- Sales to the military or the Idaho Liquor Dispensary.

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

01/01/2026 – 12/31/2026, 6% per year

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

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. 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