

## FORM 1752 INSTRUCTIONS

### Idaho Wine Distributors, Wineries, and Wine Direct Shippers Tax Return

Every Idaho distributor, winery, and wine direct shipper must file a wine tax return. This return is due on the 15th day immediately following the tax period. **Round figures to the nearest whole gallon on all forms.**

**You must file a return even if you don't owe any tax for the period. You must sign your return to make it valid. Unsigned returns may result in penalty or interest, or both.** Include your title, the date, and phone number of your business.

Verify your information on the form. Draw a line through any errors and write in the correct information. If you've made changes, mark the "Address Change" box. Check the "Cancel Permit" box if you want to cancel your Idaho wine tax permit.

**DISTRIBUTORS** - Complete Form 1752 and all schedules that apply.

**WINERIES** - Complete Form 1752 (lines 8 - 19b). Also complete Forms WI 1722, WI 1723, WI 1724, and (if used) WI 1725.

**DIRECT SHIPPERS** - Complete Form 1752 (lines 8 and 14 - 19b). No schedules are required if you are a direct shipper only.

**REPORTING PERMIT NUMBERS** - Forms WI 1721 and WI 1722 require that you use "reporting permit numbers." If you don't list the reporting permit number of the vendors you have purchased from, you are acting as your own importer. List the vendor name and vendor invoice date and number, but insert your own reporting permit number.

**SCHEDULES** - If you need extra schedules, you can print copies from our website at [tax.idaho.gov](http://tax.idaho.gov) (click on "Forms," then select "Wine tax"), or call us at 334-7660 in the Boise area or (800) 972-7660 toll free.

#### FORM 1752 WINE TAX RETURN

##### Accountable Gallons

Distributors complete lines 1-7. Wineries and direct shippers begin on line 8.

- Line 1.** Beginning inventory. This should be the ending inventory from the previous tax month.
- Line 2.** Total purchases. Complete Form WI 1721 and enter the amount from the last page, line 20.
- Line 3.** Add lines 1 and 2.
- Line 4.** Ending inventory. Take a physical count of your wine inventory at the end of the last working day of the tax period. Enter the total gallons on hand on this line.

**Line 5.** Spoilage. You can deduct up to .75% (.0075) of total purchases (line 2) without attaching documentation. **Claim actual spoilage only.** If your spoilage exceeds .75% of line 2, you must attach proof such as copies of insurance claims, police reports, or forms confirming destruction witnessed by a Tax Commission employee.

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

**Line 7.** Total gallons to account for - Subtract line 6 from line 3.

**Line 8.** WINERIES AND DIRECT SHIPPERS. Begin here. Check the box and enter total gallons sold. Distributors do not use this line.

Breweries manufacturing strong beer are defined as wineries (Strong beer is beer with alcohol content over 4% by weight.)

##### Exemptions - Distributors And Wineries Only

- Line 9.** Sales/Transfers to Idaho distributors. Complete Form WI 1722 and enter the total from the last page, line 20.
- Line 10.** Sales/Transfers to out-of-state distributors. Complete Form WI 1723 and enter the total from the last page, line 20.
- Line 11.** Sales to military or liquor dispensaries. Complete Form WI 1724 and enter the total from the last page, line 20.
- Line 12.** Other exempt sales or transactions. If you enter an amount here, you must attach copies of your invoices and a complete explanation.
- Line 13.** Total exemptions. Add lines 9, 10, 11, and 12.

##### Tax Computation

- Line 14.** Total taxable gallons. Follow the instructions provided on the return.
- Line 15.** Tax due or [refund]. Multiply line 14 by the tax rate (\$.45). If the amount reflects a refund, insert the figure in [brackets].
- Line 16.** Credit from previous periods. If you've received a letter from the Tax Commission telling you that you have a credit due from a previous tax period and you want to use that credit on this return, attach the letter to this return and enter the amount to be applied.
- Line 17.** Total tax due or [refund]. Subtract line 16 from line 15.

## FORM 1752 INSTRUCTIONS -- continued

**Line 18. Penalty.** You must file and pay by the due date listed on the tax return. If you don't, the following penalties apply:

If you file on time but your payment is late, the penalty is 0.5% of the tax due (see line 17) for each late month. This penalty begins the first day you are late and continues until you pay the tax.

If you file late, the penalty is 5% of the tax due (see line 17) for each late month. This penalty begins the first day you are late and continues until you file your return or pay the tax.

If you file late and don't pay the tax when you file, there is an additional late penalty of 0.5% of the tax due (see line 17) for each late month. This penalty begins the day after you file the late return until you pay the tax.

**Note:** No penalty is due if no tax is due. The minimum penalty amount is \$10, and the maximum penalty is 25%. Even if your payment is only one day late, you still owe the entire monthly penalty.

**Interest.** Interest accrues on late payments from the due date until paid. Rates are as follows:

1/1/2013	- 12/31/2013, 3% per year
1/1/2012	- 12/31/2012, 4% per year
1/1/2011	- 12/31/2011, 4% per year
1/1/2010	- 12/31/2010, 5% per year

**Line 19a.** Total due - Add lines 17 and 18. ATTACH PAYMENT FOR AMOUNT DUE.

**Line 19b.** Total refund - If the amount on line 17 is a refund, we'll send you a check.

### FORM WI 1721 WINE PURCHASES

Only distributors complete this form. Wineries do not use this form.

Enter the purchases you've made during the month from manufacturers, importers, and other distributors.

For each vendor invoice, you must enter the vendor name, reporting permit number (see instructions), the invoice date on the vendor's invoice, the vendor invoice number (don't use your own purchase order or check number), and the amount purchased. (Remember - if you are your *own* importer, insert your reporting permit number.)

See specific instructions on Form WI 1721.

### FORM WI 1722 SALES/TRANSFERS TO IDAHO DISTRIBUTORS

Distributors and wineries complete this form.

Enter the sales or transfers you've made during the month to distributors located in **Idaho**. For each sales invoice, enter the

customer's name and reporting permit number, your invoice date, and your invoice number. Use as many pages as you need to report all sales and transfers.

See the specific instructions on Form WI 1722.

### FORM WI 1723 SALES/TRANSFERS TO OUT-OF-STATE DISTRIBUTORS

Distributors and wineries complete this form.

Enter the sales or transfers you've made during the month to distributors located in states **other than Idaho**. For each sales invoice, enter the customer's name, city and state, and your invoice date and number. Use as many pages as you need to report all sales and transfers.

See the specific instructions on Form WI 1723.

### FORM WI 1724 SALES TO MILITARY AND LIQUOR DISPENSARIES

Distributors and wineries complete this form.

### FORM WI 1725 ODD SIZED PACKAGES - CONVERSION

Use this form only if you're reporting by packages in columns 2 through 18 on the previous forms discussed, and there's no column provided for one of the package sizes on the invoice. After converting the item to gallons, carry the total gallons of the odd-sized packages for that invoice back to the appropriate line of the form for which you were required to make the conversion.

**Amended returns.** Use this form to amend a wine return. Check the "AMENDED RETURN" box at the top of the form. If you didn't keep a copy of the original return, contact the Tax Commission for one. Complete the entire form using the correct amounts. Don't enter the net change.

**Taxes to be paid by electronic funds transfer.** All taxes due to the State of Idaho must be paid by electronic funds transfer whenever the amount due is \$100,000 or greater. You must file your written tax return on or before the due date indicating payment by Electronic Funds Transfer.

If you are not required to pay by electronic funds transfer, the total payment for tax due must accompany your return. Make your check or money order payable to the State Tax Commission. Do not staple your check to your return or send a check stub.

**Payment by credit/debit card and e-check.** You can use a credit/debit card or e-check to make payments under \$100,000 to the state of Idaho. You can pay through our website at [tax.idaho.gov](http://tax.idaho.gov). We accept American Express, Discover, MasterCard, and Visa for credit card payments. A convenience fee is added to all credit/debit card and e-check payments (effective January 1, 2009).