

BRW-01

Brewer/Importer/Manufacturer Beer Barrel Tax Return Instructions

USE BLACK OR BLUE INK FOR ALL INFORMATION

- You must file this report monthly, even if no activity occurred during the month.
- Your report must be postmarked by the 10th of the month following the report month. *i.e. Transactions for January 1st through 31st, reports are due on or before February 10th.*
- Final – Check only if this is your last report to be filed and the account should be closed.
- Amended – Check only if this report is a change to a report previously filed. **Documentation must be provided along with a letter of explanation.**
- Provide all information requested.

SECTION 1 – Tax Calculation:

Note: Must first complete Section 2 – West Virginia Beer Distributor Sales

- Line 1** Enter Total Barrels Sold as reported on Section 2 of this return, converting to barrels (# gallons ÷ 31 = # Barrels).
- Line 2** Tax Rate per Barrel of Non-Intoxicating Beer.
- Line 3** Balance of tax due (Line 1 multiplied by Line 2).
- Line 4** Credit Carried Forward/Previous Month's Estimate Paid (Amount of previous month's return that was paid).
- Line 5** Underestimated Penalty of 1% of Line 3, if Line 4 is less than 75% of Line 3.
- Line 6** Projected Estimate of Tax
- Line 7** Total Amount Due (Line 3 minus Line 4 plus Line 5 and Line 6).

Sign and date return.

Note: Please sign this report and file with the

West Virginia Tax Department
PO Box 2991
Charleston WV 25330-2991

If you have any questions about these reporting procedures, please contact the West Virginia State Tax Department, Tax Account Administration Division, 1001 Lee Street East, Charleston WV 25301-1725, or call (304) 558-3333. You can also visit our website: tax.wv.gov.