

## **ARTICLE 7. ALCOHOLIC BEVERAGE TAX**

### **Rule 1. Penalty for Late Remittance**

#### **45 IAC 7-1-1 Penalty for nonpayment**

Authority: IC 6-8.1-3-3; IC 7.1-4-6-3.6

Affected: IC 7.1-4-6-2

Sec. 1. A person who is liable for the payment of any excise tax or other fee and does not make timely remittance of the tax or fee shall pay a penalty equal to ten per cent (10%) of the unpaid taxes or fees. (*Department of State Revenue; Rule (7.1-4-62)-1; filed Aug 29, 1977, 2:05 pm; Rules and Regs. 1978, p. 807*)

#### **45 IAC 7-1-2 Notice of failure to pay**

Authority: IC 6-8.1-3-3; IC 7.1-4-6-3.6

Affected: IC 7.1-4-6-2

Sec. 2. The department shall notify any person who is liable for the payment of any excise tax or other fee and who has not made timely remittance of the tax or fee as soon as the department discovers the failure to remit. The notification shall inform the person of the amount of tax or fee and penalty due. (*Department of State Revenue; Rule (7.1-4-62)-2; filed Aug 29, 1977, 2:05 pm; Rules and Regs. 1978, p. 807*)

#### **45 IAC 7-1-3 Penalty for nonpayment after notice**

Authority: IC 6-8.1-3-3; IC 7.1-4-6-3.6

Affected: IC 7.1-4-6-2

Sec. 3. If any person, who is liable for the payment of any excise tax or other fee, receives notification from the department of the amount of tax or fee and penalty due and does not remit the tax or fee and penalty within ten (10) days of the receipt of the notification, the department shall assess and collect a penalty in an amount equal to the unpaid taxes or fees. (*Department of State Revenue; Rule (7.1-4-62)-3; filed Aug 29, 1977, 2:05 pm; Rules and Regs. 1978, p. 807*)

### **Rule 2. Confidential Disclosure**

#### **45 IAC 7-2-1 Confidential information; disclosure**

Authority: IC 7.1-4-6-3.6

Affected: IC 7.1-4-6

Sec. 1. Unless in accordance with a judicial order, the department of state revenue, its counsel, agents, clerks, stenographers, or other employees, or former employees, shall not divulge any federal information disclosed by the documents required to be filed under this article, except to members, employees, and agents of the department of state revenue; or to the governor, or the attorney general in any action in respect to the amount of tax due under this article, or to any duly authorized officer of the United States. Any disclosure under this regulation [45 IAC 7-2] can only be made when it is agreed that the information is to be confidential and to be used solely for tax collection purposes. However, that information may be revealed upon the receipt of a certified request to any designated officer of the state tax department of any other state, district, territory, or possession of the United States when that state, district, territory, or possession permits the exchange of like information with the taxing officials of the state of Indiana and when it is agreed that the information is to be confidential and to be used solely for tax collection purposes. Any employee or agent of the department of state revenue or other state employee violating the provisions of this regulation [45 IAC 7-2] shall be subject to dismissal from his employment. (*Department of State Revenue; Alcoholic Beverage Tax Reg 7.1-4-6-1 to 7.1-4-6-8; filed Oct 29, 1979, 3:00 pm; 2 IR 1722*)

### **Rule 3. Beer Excise Tax Refund**

**45 IAC 7-3-1 Eligibility for refund**

Authority: IC 7.1-4-2-8.1

Affected: IC 7.1-4-2-8.1

Sec. 1. Effective January 1, 1979, a brewer who brews and sells beer in this state will be entitled to a refund of one-half (1/2) of the beer excise tax it pays on any of the first one hundred thousand barrels of beer that it produces and distributes in Indiana in a particular year. (*Department of State Revenue; Reg 7.1-4-2-8.1, Sec. 1; filed Oct 29, 1979, 3:00 pm: 2 IR 1722*)

**45 IAC 7-3-2 Filing refund claim**

Authority: IC 7.1-4-2-8.1

Affected: IC 7.1-4-2-8.1

Sec. 2. The refund claim must be filed on a State of Indiana Claim Voucher Form A-12 at the close of each calendar year. (*Department of State Revenue; Reg 7.1-4-2-8.1, Sec. 2; filed Oct 29, 1979, 3:00 pm: 2 IR 1722*)

**45 IAC 7-3-3 Monthly report breakdown**

Authority: IC 7.1-4-2-8.1

Affected: IC 7.1-4-2-8.1

Sec. 3. The brewers monthly report must show a break down listing beer produced in the state and beer produced out of state. (*Department of State Revenue; Reg 7.1-4-2-8.1, Sec. 3; filed Oct 29, 1979, 3:00 pm: 2 IR 1722*)

**45 IAC 7-3-4 Production and sales reports to substantiate claim**

Authority: IC 7.1-4-2-8.1

Affected: IC 7.1-4-2-8.1

Sec. 4. Production records and sales records must be maintained to substantiate any refund claim. These records must be made available to the auditors of the Department of Revenue upon request. (*Department of State Revenue; Reg 7.1-4-2-8.1, Sec 4; filed Oct 29, 1979, 3:00 pm: 2 IR 1722*)

**45 IAC 7-3-5 Wholesaler refund requirements**

Authority: IC 7.1-4-2-8

Affected: IC 7.1-4-2-8

Sec. 5. (a) When a beer wholesaler has paid an excise tax on the following sales and the beer wholesaler has submitted proof of such a sale under 45 IAC 7-3-6, a beer wholesaler located within Indiana is entitled to a refund of the excise tax on:

- (1) shipments of beer to out-of-state purchasers for consumption outside Indiana; and
- (2) sale of beer to the United States government, its agencies, or its instrumentalities.

(b) Sales to individuals, private stores, or concessionaries located upon federal areas, are not exempt and no refund will be given. (*Department of State Revenue; 45 IAC 7-3-5; filed Aug 31, 1983, 9:49 am: 6 IR 1900*)

**45 IAC 7-3-6 Proof required to receive refund**

Authority: IC 7.1-4-2-8

Affected: IC 7.1-4-2-8

Sec. 6. (a) In order for the beer wholesaler to receive a refund of the beer excise tax, he must submit proof to the department in the following manner:

- (1) If the sale is to the United States government, its agencies, or its instrumentalities, he must submit copies of the invoice stating the regular selling price less the excise tax.
- (2) If the sale is to a person other than the United States government, its agencies, or its instrumentalities, he must submit

copies of the invoice showing:

- (A) purchaser's name;
- (B) address;
- (C) date;
- (D) amount of beer sold; and
- (E) either:
  - (i) a waybill, bill of lading or other evidence of shipment issued by a common carrier; or
  - (ii) a trip sheet, acceptable by the department, supported by a properly notarized export shipping form supplied by the department.

*(Department of State Revenue; 45 IAC 7-3-6; filed Aug 31, 1983, 9:49 am; 6 IR 1901)*

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