

**PENNSYLVANIA
 MANUFACTURER, BONDED
 IMPORTER AND SHIPPERS
 REPORT OF TAXABLE
 MALT BEVERAGE SOLD**

PLEASE PRINT OR TYPE

SECTION I BUSINESS INFORMATION

Reporting Month/Year	FEIN	Account ID	LID Number	LCB License Number
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Business Name _____

Street Address _____

City	State	ZIP Code
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ITEM	STANDARD SIZE	TAX RATE INCLUDES	UNIT TAX RATE	TOTAL TAXABLE UNITS	TAX DUE
1.	1/2 PINT	7 OZ - 8 OZ	.0066		
2.	1 PINT	8.1 OZ - 16 OZ	.01		
3.	1 QUART	16.1 OZ - 32 OZ	.02		
4.	CAN/BOTTLE	32.1 OZ - 48 OZ	.03		
5.	CAN/BOTTLE	48.1 OZ - 64 OZ	.04		
6.	2 LITER	64.1 OZ - 80 OZ	.05		
7.	3 LITER	80.1 OZ - 112 OZ	.07		
8.	GALLON	112.1 OZ - 128 OZ	.08		
9.	5 LITER	160.1 OZ - 176 OZ	.11		
10.	5.7 LITER		.12		
11.	10 LITER		.22		
12.	1/8 BARREL		.32		
13.	1/6 BARREL		.42		
14.	1/4 BARREL		.62		
15.	30 LITER		.64		
16.	FIRKIN		.87		
17.	12 GALLON		.96		
18.	50 LITER		1.06		
19.	1/2 BARREL		1.24		
20.	1 BARREL		2.48		
21.	OTHER				
22.	OTHER				

23. TOTALS \$ _____

24. Credits: Enter the type(s) of credit(s) you are claiming on the appropriate lines below.

- A. Claimed Credit Number Amount Claimed ... \$ _____
- B. Malt Beverage Tax Credit Certificate Number ... Amount \$ _____
- C. EITC Awarded in Tax Year EITC Credit Amount \$ _____
- D. Subtract Total Credits \$ _____

25. Tax Due \$ _____

SECTION II CERTIFICATION

I hereby affirm under penalties prescribed by law that this report, including accompanying schedules, has been examined by me and to the best of my knowledge is true, correct and complete. I also affirm that shipments of malt beverage brought into or sold in this commonwealth during the period covered by this report are shown herein.

Owner/Officer Name (please print)	Owner/Officer Signature	Title	Date
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Instructions for REV-1052

Pennsylvania Manufacturer, Bonded Importer and Shippers Report of Taxable Malt Beverages

REV-1052 IN (ET) 03-21

GENERAL INFORMATION

REV-1052 and applicable schedules will show accountability of all taxable malt and brewed beverage inventories, purchases, sales and/or transfers to distributors/customers, storage locations and/or brew pubs located inside or outside of Pennsylvania.

 **NOTE:** Do not use fractions. (Example: 40 ounces/16=.025 round up to.03 cents)

All applicable schedules must be included with the report and can be found on the Pennsylvania Department of Revenue website at www.revenue.pa.gov.

Taxpayers remitting payments of \$1,000 or more are required to remit electronically by calling Telefile at 1-800-748-8299. Please be prepared to have all your account information ready.

Check payment remittance of under a \$1,000, must be made payable to PA Department of Revenue and mailed to:

**PA DEPARTMENT OF REVENUE
PO BOX 280909
HARRISBURG PA 17128-0909**

Please contact the department at RA-BTFTMaltBev@pa.gov if you have questions or need assistance.

LINE INSTRUCTIONS

SECTION I

ACCOUNT ID

Department of Revenue issued four digit account number.

LID NUMBER


LCB issued liquor ID number.

LCB LICENSE NUMBER

LCB issued license number (ie.G1334, GS1234, GP1234).

LINES 1 – 22

To determine the tax rate, divide the individual container/unit size by 16 and round up to next whole number.

 **NOTE:** Do not use fractions. (Example: 40 ounces/16=.025 round up to.03 cents)

LINE 23

Enter Total Taxable Units and Tax Due. Malt Beverage Manufacturers total taxable units must agree with the Total

of Column 7 on REV-1052 page 2 and the total on REV-1052 Schedule A.

LINE 24

CLAIMED CREDITS

Enter the credit claim number from the department's approved credit memo and the amount of credit you are claiming on Line A.

MALT BEVERAGE TAX CREDIT CERTIFICATE NUMBER

Enter the Malt Beverage Tax Credit Certificate Number and the amount of credit you are claiming.

EITC CREDITS

Enter the tax year the Educational Improvement Tax Credit (EITC) was awarded by the Department of Community and Economic Development and the amount of credit you are claiming on Line C.

SUBTRACT TOTAL CREDITS

Subtract Total Credits from tax due on Line 23.

LINE 25

TOTAL TAX DUE

Enter total tax due. Total taxable units x the tax due minus any credits.

SECTION II

CERTIFICATION

Carefully read all terms and conditions as set by the Department of Revenue.

Print the taxpayers' names, attorney or accountant's name and sign and date after printing.

PAGE 2

MALT BEVERAGE MANUFACTURED, PURCHASED, SOLD, WITHDRAWN INVENTORIES

Report sales, purchases and withdrawn inventories. This page, specifically Column 8 will reconcile with page one of the REV-1052 report.

**COLUMN 1
REPORTING MONTH BEGINNING INVENTORY**

Report your beginning monthly inventory which should match your ending inventory from the period prior column.

**COLUMN 2
MANUFACTURED DURING REPORTING MONTH**

Report all malt beverage manufactured during the reporting month. If licensed importing distributor, report zero.

**COLUMN 3
RECEIVED/PURCHASED
DURING REPORTING MONTH**

Report all malt beverage received/purchased during the reporting month. This includes malt beverage transferred from a manufacturer to another licensed brewery under common control.

**COLUMN 4
Total of Columns 1, 2 and 3.**

**COLUMN 5
REPORTING MONTH ENDING INVENTORY**

Report your ending monthly inventory.

**COLUMN 6
BALANCE TO ACCOUNT FOR**

Report a total of Column 4 minus total of Column 5.

**COLUMN 7
WITHDRAWALS**

Units sold where the tax was previously paid by the manufacturer (IDs ONLY) Other withdrawals to include damaged or destructed product. Attach an explanation.

**COLUMN 8
TAXABLE UNITS SOLD INTO PA/TRANSFERED
TO BREW PUBS**

Total of all taxable transactions to include sales in/into PA, transfers to a licensed brew pub under common control, transfers to storage facilities or purchases made by importing distributors from out of state manufacturers. Details to be provided on REV-1052 Schedule A.

**COLUMN 9
SOLD OUTSIDE PA**

Report total of all out of state sales. Details to be provided on REV-1052 Schedule B.

**COLUMN 10
TOTAL ACCOUNTED FOR**

Add total of Columns 7, 8 and 9. Total of Column 10 must equal total of Column 6.

REV-1052 SCHEDULE A

**MALT BEVERAGE SALES OR TRANSFERS
TO DISTRIBUTORS/BREW PUBS OR
STORAGE FACILITIES**

Report malt beverage sales or transfers to distributors, brew pubs or storage facilities that occurred in Pennsylvania. You do not need to report sales to individuals.

For breweries that also have a brew pub, the tax is collected when the inventory is moved from the brewery to the brew pub.

For breweries that also have a storage facility, the tax is collected when the inventory is moved from the brewery to the licensed storage location.

REV-1052 SCHEDULE B

**MALT BEVERAGE SALES TO DISTRIBUTORS
AND/OR CUSTOMERS OUTSIDE PENNSYLVANIA**

REV-1052 Schedule B is for PA manufacturers/breweries only. Report the distributor and brew pub sales to customers outside of PA. You do not need to report sales to individuals.

REV-1052 SCHEDULE C

**MALT BEVERAGE PURCHASED FROM
MANUFACTURERS OUTSIDE PENNSYLVANIA**

REV-1052 Schedule C is used to report purchases from manufacturers outside of PA to licensed importing distributors.