

Brew Pub Tax Credit Form

Due by January 25th for the prior calendar year.

Brewery Name (DBA)	State License Number	Year
Address		REVENUE USE ONLY
City	State	ZIP Code

Reference the instructions page or contact the NLCC if you have questions.

Section 1 Check Appropriate Selection: Which tax credit are you applying for?

15% Tax Credit _____

25% Tax Credit _____

35% Tax Credit _____

Section 2

Total Tax Paid for Previous Calendar Year _____

Tax Credit Percentage (15%, 25%, or 35%) _____

Total Net Tax Claim (Credit for Future Reports) _____

Section 3 *Proof of payment and purchase invoice must be submitted for A-D.

A. Number of Pounds of BARLEY used in production and purchased from Nebraska Growers..... _____

B. Number of Pounds of HOPS used in production and purchased from Nebraska Growers..... _____

C. Number of Pounds of BARLEY used in production and purchased from out of state growers..... _____

D. Number of Pounds of HOPS used in production and purchased from out of state growers..... _____

E. Number of pounds of BARLEY harvested from acres of land either owned or leased by the brewpub..... _____

1. Average pound yield per harvest acre (certified weigh scale tickets required to support full harvest)..... _____

F. Number of pounds of HOPS harvested from acres of land either owned or leased by the brewpub..... _____

1. Average pound yield per harvest acre (certified weigh scale tickets required to support full harvest)..... _____

Section 4 Finished Production Levels (Limitation for tax credit equals 20,000 bbls per claiming year)

Number of Barrels Produced _____ Number of Barrels Sold _____

Number of Gallons Produced _____ Number of Gallons Sold _____

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- Section 5
- A. Number of pounds of BARLEY purchased from Nebraska growers and held in bulk inventory on 12/31/_____
 - B. Number of pounds of HOPS purchased from Nebraska growers and held in bulk inventory on 12/31/_____
 - C. Number of pounds of BARLEY purchased from out of state growers and held in bulk inventory on 12/31/_____
 - D. Number of pounds of HOPS purchased from out of state growers and held in bulk inventory on 12/31/_____

I declare this form and accompanying documentation are correct and complete to the best of my knowledge and belief.

Authorized Signature

Date

Daytime Phone

Internal Office Use Only

APPROVED: _____

NOT APPROVED: _____

REASON: _____

Instructions

Per State Statute 53-160.03 (3) A nonrefundable credit against the tax imposed in section 53-160 shall be allowed to any manufacturer of beer if at least ten percent of the beer-related crops used by such manufacturer in the previous calendar year were grown in this state. The credit shall be an amount equal to the percentage specified in subsection (4) of this section multiplied by the total amount of tax paid under section 53-160 in the previous calendar year on the first twenty thousand barrels of beer sold by such manufacturer.

(4) The percentage used to determine the credit shall be as follows: (a) If at least ten percent but less than forty percent of the beer-related crops used by the manufacturer in the previous calendar year were grown in this state, the percentage used to determine the credit shall be fifteen percent; (b) If at least forty percent but less than seventy percent of the beer-related crops used by the manufacturer in the previous calendar year were grown in this state, the percentage used to determine the credit shall be twenty-five percent; and (c) If at least seventy percent of the beer-related crops used by the manufacturer in the previous calendar year were grown in this state, the percentage used to determine the credit shall be thirty-five percent.

Supporting documentation is required when submitting this form. If documentation is not submitted the application will be denied.

Documentation required includes:

- Copies of purchase invoices and proof of payment for Section 3, lines A-D.

- Copies of certified weigh tickets for Section 3, lines E-F.
- Copies of all TTB forms 5130.9 filed for prior calendar year.
- A detailed spreadsheet exhibiting exactly the method and support for the claim in section 1 of this form.

Your company scales need to be certified by the Nebraska Department of Agriculture. Your scales need to print a weigh ticket for proof purposes. Please contact the Department of Agriculture for more information regarding scales.

This report is due on or before January 25th for the prior calendar year. After careful audit of this form and all required documentation, the Commission will give notice to the licensee of approval or denial of the tax credit. If approved, the licensee may claim all or a portion of the tax credit against current tax liability for any period within the current reporting year.

Additional Information

Any questions or comments regarding these forms can be directed to nlcc.producersdesk@nebraska.gov. File this form via mail or email.

Nebraska Liquor Control Commission

402-471-2571

402-471-2814 (FAX)