

Form BT-20

Alcoholic Beverages Tax

Sealed Neck Bottle Destruction Certificate

Distributor's Name _____ Tax Permit # _____

Address _____ Liquor License # _____

Destruction Date _____ Destruction Location _____

Instructions

1. Licensed distributors must use **Form BT-20** to claim a credit for alcoholic beverages tax previously paid on alcoholic beverages that have been destroyed.
2. Consolidate the inventory of alcoholic beverages approved for destruction onto this form. Send this form, with a copy of **Form AU-619, Alcoholic Beverages: Destruction Authorization and Verification Form**, to the Department of Revenue Services (DRS).
3. Refer to **Policy Statement 2000(2), Destruction Procedures for Alcoholic Beverages**, for more information.

Column A - U.S. Sizes				Column B - Metric Sizes			
Type and Size	Number of Necks	Bottle Cap (Gallons)	Gallonage	Type and Size	Number of Necks	Bottle Cap (Gallons)	Gallonage
Beer				Liquor			
7 oz		@ .0547		3 Liter		@ .7922	
12 oz		@ .0938		1.5 Magnum		@ .3961	
16 oz		@ .1250		1.0 Liter		@ .2641	
24 oz		@ .1875		750 Milliliter		@ .1981	
32 oz		@ .25		500 Milliliter		@ .1320	
40 oz		@ .3125		375 Milliliter		@ .0991	
				200 Milliliter		@ .0528	
Total				Total			
Cider				Wine: Under 21%			
Gallon		@ 1.0		3 Liter		@ .7922	
1/2 Gallon		@ .50		1.5 Liter		@ .3961	
Quart		@ .25		1.0 Liter		@ .2641	
Fifth		@ .20		750 Milliliter		@ .1981	
Pint		@ .125		500 Milliliter		@ .1320	
1/2 Fifth		@ .10		375 Milliliter		@ .0991	
1/2 Pint		@ .0625		200 Milliliter		@ .0528	
Total				Total			
Other				Wine: Sparkling			
Gallon		@ 1.0		1.5 Liter		@ .3961	
1/2 Gallon		@ .50		1.0 Liter		@ .2641	
Quart		@ .25		750 Milliliter		@ .1981	
Fifth		@ .20		500 Milliliter		@ .1320	
Pint		@ .125		375 Milliliter		@ .0991	
1/2 Fifth		@ .10		200 Milliliter		@ .0528	
1/2 Pint		@ .0625					
Total				Total			

Column C

Alcohol	Necks	(Gallons)	Alcohol	Necks		Gallons	
Total				Total			

Column D (Summary of Columns A, B, and C)

From Column A - Beer _____

From Column A - Cider _____

From Column A - Other _____

From Column B - Liquor _____

From Column B - Wine: Under 21% _____

From Column B - Wine: Sparkling _____

From Column C - Alcohol _____

Total Gallons _____

Declaration

I declare under penalty of law that I have examined this return and, to the best of my knowledge and belief, it is true, complete, and correct. I understand that the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Signature of Taxpayer

Title

Date