

## TC-386, Beer Tax Return Template Instructions

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### General Instructions

Always check the revision date to be sure you have the newest form. Keep all supporting documentation in case of audit. Use [this information](#) for more help.

**Note:** *This is the only approved template to upload your data.*

Follow these steps to complete and submit your return:

1. Download the current template and save to your computer before using.
2. Follow the line-by-line instructions to complete and save your return.
3. Log into your account at [Taxpayer Access Point \(TAP\)](#).
4. Upload and submit your file.

### Important!

- Don't copy or alter cells or their formatting. If you must paste from other data, use the PASTE VALUES command.
- Don't leave blank lines in the spreadsheet. It will cause errors.
- Complete your schedules in order to avoid errors on the next schedule(s).
- Dropdown menus have been provided where possible.
- Microsoft Excel 2010 automatically saves files as .xlsx. You must save your file as .xls to upload.

## Converting to Barrels

Report all amounts on the return in barrel equivalents.

On the schedules report amounts in barrels to five decimal places.

Elsewhere on the return report amounts in barrels to two decimal places.

Multiple the units by ounces then divide by 3958 to determine equivalent barrels.

1 barrel = 31 gallons = 3968 ounces

1 gallon = 128 ounces = 0.03226 barrels

## Line-by-Line Instructions – Return

Enter the following information:

- Line 1 Enter the total barrels of beer manufactured during the month.
- Line 2 This line will calculate for you.
- Line 3 This line will calculate for you.
- Line 4 Enter total beer barrels sold to passengers on your interstate transit system (not included on lines 1 through 3).
- Line 5 This line will calculate for you.
- Line 6 This line will calculate for you.
- Line 7 This line will calculate for you.
- Line 8 This line will calculate for you.
- Line 9 Enter the amount of beer destroyed (from paper form TC-386X).
- Line 10 Enter amount of tax paid beer exempt from Utah tax (not included in Line 6 through 9).
- Line 11 This line will calculate for you.
- Line 12 This line will calculate for you.
- Line 13 This line will calculate for you.
- Line 14 This line will calculate for you.
- Line 15 This line will calculate for you. Pay this amount.

## Schedule Instructions

For each schedule, enter the beer barrels (or converted equivalent) for a single invoice on each line. Enter regular beer in column E and heavy beer in column F.

## References/Resources

### Forms & Publications

- [TC-386, Beer Tax Return](#)
- [TC-386X, Beer Destruction Record](#)
- [Publication 58, Utah Interest and Penalties](#)

**Returns and Schedules:** You may be penalized if you do not file the correct forms and schedules. See <http://tax.utah.gov/billing/penalties-interest> for details.

**Information Update:** Contact the Tax Commission immediately if account information changes. Submit changes on the following forms:

- [TC-69, Utah State Business and Tax Registration](#) – open a new business or change ownership
- [TC-69C, Notice of change for a Tax Account](#) – change address, close an outlet or account, and add or remove an officer or owner

**Taxpayer Resources:** The Tax Commission offers online workshops to help taxpayers understand Utah taxes. Visit <https://tax.utah.gov/training> for a list of all training resources. If you need more information or access to online services, forms or publications, visit the Tax Commission's site at [tax.utah.gov](http://tax.utah.gov).

You may also write or visit the Utah State Tax Commission at 210 North 1950 West, Salt Lake City, UT 84134-0400, or phone 801-297-2200 (1-800-662-4335 outside the Salt Lake area). You can email questions to [taxmaster@utah.gov](mailto:taxmaster@utah.gov).

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For accommodations under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.