

Form BCT-1

Beverage Container Tax Return



13120199990101

Name			Federal employer identification number		
Address			For the month ending:		
Address 2					
City, town or post office		State	ZIP code	E-mail address	

INSTRUCTIONS

General: A tax of eight cents (\$0.08) per case is imposed on each case of beverage containers sold by a beverage wholesaler to a beverage retailer or consumer in this State. The tax is to be collected by the beverage wholesaler, (Chapter 44 of Title 44).

DEFINITIONS:

“Beverage” means all non-alcoholic drinks for human consumption, except milk, but including beer and other malt beverages.

“Beverage container” means any sealable bottle, can, jar or carton which contains a beverage.

THIS RETURN WITH PAYMENT MUST BE FILED ON OR BEFORE THE 25TH DAY OF THE MONTH FOLLOWING THE MONTH COVERED

1 Number of CASES of beverage containers of 7 fluid ounces or less each.....	1	
2 Number of CASES of beverage containers of more than 7, but less than or equal to 16.9 fluid ounces each.....	2	
3 Number of CASES of beverage containers of more than 16.9, but less than or equal to 33.9 fluid ounces each.....	3	
4 Number of CASES of beverage containers of more than 33.9 fluid ounces each.....	4	
5 Total number of CASES sold during the month: Add lines 1, 2, 3 and 4.....	5	
6 Number of cases sold containing reusable/refillable beverage containers	6	
7 Total cases subject to tax. Subtract line 6 from line 5.....	7	
8 Tax due. Multiply line 7 by the tax rate of eight cents (\$0.08) per case.....	8	
9 Interest due. Multiply line 8 times 1.5% (0.015) per month.....	9	
10 Total amount due. Add lines 8 and 9.....	10	

Beverage Container Conversion Table	Case Size
7 fluid ounces or less each	48 containers
More than 7, but less than or equal to 16.9 fluid ounces each	24 containers
More than 16.9, but less than or equal to 33.9 fluid ounces each	12 containers
More than 33.9 fluid ounces each	6 containers

CHECK IF PAID BY ELECTRONIC FILING

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Authorized officer signature	Print name	Date	Telephone number
Paid preparer signature	Print name	Date	Telephone number
Paid preparer address	City, town or post office	State	ZIP code PTIN

May the Division of Taxation contact your preparer? YES

Revised 04/2021

Key #34