Indiana Department of Revenue

Indiana Farm Winery Excise Tax Report

For Departmental Use Only
A. _____
B. _____
C. _____

Form 725
State Form 46692
(R3 / 3-09)

Reporting Month _____Year _____
(The report is due on or before the 20th day of the month following the month being reported.)

Name (Indiana Farm Winery)			Federal Identification Number
Mailing Address			Tax Identification Number
City		State	Zip Code
State Farm Winery Permit Number	Federal Permit Number		Direct Wine Permit Number (if applicable)

GALLONS

Production and Purchases:

1. Gallons per federal Schedule 5120.17 (Wine Taken Out of Bond) Attach copy of federal schedule. — 1A. Bulk _____ 1B. Bottled _____
2. Total Gallons: Line 1A + Line 1B. — 2. _____
3. Gallons Sold as Direct Wine Sales to customers in Indiana — 3. _____

Deduct:

4. Gallons Returned to Winery (from Schedule FW 725 - Box A) — 4. _____
5. Gallons Sold Tax Exempt (from Schedule FW 725 - Box B) — 5. _____
6. Total Deductions: Add Lines 4 and 5. — 6. _____
7. Gallons Subject to Tax: Line 2 minus Line 6. — 7. _____

TAX

8. Multiply Taxable Gallons by Tax Rate: Line 7 x $0.47 — 8. _____
9. Timely Payment Discount: Line 8 x 1.5 percent (.015) — 9. _____
10. Tax Due: Line 8 minus Line 9. — 10. _____
11. Adjustments Authorized by Department of Revenue (Attach Supporting Documentation) — 11. _____
12. Penalty: If return filed after the due date, add penalty of 10 percent of Line 8 or $5.00 whichever is greater. (Penalty is $5.00 if return is filed late with no tax due.) — 12. _____
13. Interest: If return is filed late, add interest. (Call Department of Revenue (317) 615-2710) — 13. _____
14. Total Amount Due: Line 10 + or - Line 11 + Line 12 + Line 13. — 14. _____

Discount (Line 9) does not apply unless the report and payment is timely filed.

I declare, under penalty of perjury, that this is a true, correct and complete form.

Name of Agent or Officer _____ Signature of Agent or Officer _____

Date _____ Telephone Number _____

☐ (check if)
Final Return

Close Date_____

Mail to: Indiana Department of Revenue
P.O. Box 6114
Indianapolis, Indiana 46206-6114

Questions related to this form: Call (317) 615-2710

Form 725 Instructions

(Indiana Farm Winery Excise Tax Report)

Line 1. Gallons per Federal Schedule 5120.17 (Wine Taken Out of Bond) - Enter the gallons taken out of bond as reported on federal Schedule 5120.17. List the bulk gallons on Line 1A and the bottled gallons on Line 1B. Attach a copy of federal Schedule 5120.17 that was reported to the federal government.

Line 2. Total Gallons Taken Out of Bond - Add Line 1A and 1B and enter the total on this line.

Line 3. Gallons Sold as Direct Wine Sales - If this entity also has a Direct Wine Sellers Permit, list the total number of gallons sold as direct wine sales to consumers in Indiana. The reporting of these gallons is for informational purposes only since they are also included in Line 1A or Line 1B. If no direct wine sales are made in the period, enter a zero on this line. Invoices of individual sales must be kept for possible inspection by the Department of Revenue.

Line 4. Gallons Returned to Winery (Schedule SW 725 - Type A) - Enter the number of wine gallons returned to the winery. This figure is carried forward from the grand total on Schedule SW 725 - Type A. These gallons must also be included in Line 1A or Line 1B in this month or a prior month before they can be reported on this line.

Line 5. Gallons Sold Tax Exempt (Schedule SW 725 - Type B) - Enter the number of gallons sold tax exempt (exported from Indiana or sold for sacramental purposes). This figure is carried forward from the grand total on Schedule SW 725 - Type B. These gallons must also be included in Line 1A or Line 1B before they can be reported on this line.

Line 6. Total Deductions - Add Lines 4 and 5 and enter the total deductions on this line.

Line 7. Gallons Subject to Tax - Subtract Line 6 from Line 2 and enter the number of gallons subject to the wine excise tax.

Line 8. Multiply Taxable Gallons by Tax Rate - Multiply Line 7 times the tax rate of forty-seven cents ($0.47) per gallon. Enter the gross tax amount on this line.

Line 9. Timely Payment Discount 1.5 Percent - Multiply Line 8 times the discount rate of 1.5 percent (.015) **if the tax return is filed and payment is remitted on time.** Enter the discount amount on this line. If the return is filed late or does not included full payment, enter a zero on this line.

Line 10. Tax Due - Subtract Line 9 from Line 8 and enter the net tax due on this line.

Line 11. Adjustments Authorized by the Department of Revenue - Enter the dollar amount of any adjustment to tax. Reasons for adjustments may include an overpayment in a previous month or some other miscellaneous reason. **Approval from the Department of Revenue must be granted before this adjustment is listed.** Any documentation and a copy of the written approval must be attached to the tax return when claiming this adjustment. If the adjustment is a reduction in tax, enter the amount as a negative with brackets.

Line 12. Penalty - If the return is filed late enter the 10 percent penalty amount on this line. Multiply Line 8 times 10 percent (.10) to calculate the penalty. If the calculation equals less than $5.00, then enter the minimum amount of $5.00. Any tax return with a post mark date after the 20th day of the month qualifies as a late filing. Even if there is no tax due a penalty of $5.00 is due for a late filing.

Line 13. Interest - If the tax return is filed late, interest must be calculated and paid on the past due tax amount. Contact the Department of Revenue (317) 615-2561 for instructions on how to calculate the interest.

Line 14. Total Amount Due - Sum the totals from Lines 10, 11, 12 and 13 and enter the amount on this line. If Line 11 is a negative adjustment, be sure to subtract it. Make a check payable to the Indiana Department of Revenue for the amount on this line and enclose it with the tax return.

Note: If the due date falls on a weekend or holiday, the return will be due the next business day.

Questions related to this form: Call (317) 615-2710