

# Regulatory Reporting Instructions for Malt Tax Changes (effective January 1, 2026)

Due to the legislative malt tax rate [changes](#) that took effect January 1, 2026, the singular Malt category has now been split into two categories: Malt (Domestic) and Malt (Foreign).

- *Malt (Domestic)* consists of any malt liquor products produced in the United States, taxed at a rate of \$0.02 per gallon.
- *Malt (Foreign)* consists of any imported malt liquor products produced outside of the United States, taxed at a rate of \$0.06 per gallon.

## **Invoicing Requirements - as it pertains to 11 CSR 70-2.100 (4)**

- All invoices must include: the date the sale occurred, the amount of malt liquor shipped or delivered, the class of product shipped or delivered, and a notation clearly indicating whether the product is American manufactured or foreign import. For products designated as foreign import, the invoice must also note the country of origin. Each invoice shall separately state the total volume of both American manufactured and foreign import malt liquor, expressed as a single unit of measure (e.g., milliliters, liters, gallons, etc.).

## **Monthly Excise Tax Reports**

- All report history for tax periods prior to January 2026 will now display the malt category as *Malt (Foreign)* due to the prior tax rate of \$0.06 per gallon for all malt products. If an amendment needs to be made on a previous report, the Malt (Foreign) category must be used.

## **Invoice Entry (Manufacturers, Microbreweries, Solicitors, & Wholesalers)**

### **Starting January 2026 Reporting Period -**

- If entering invoices manually, you will need to select the appropriate Malt category from the drop down for each invoice.
- If uploading an Excel file list of invoices sold/received, the Malt categories in the Alcohol Type field must be listed exactly as *Malt (Domestic)* or *Malt (Foreign)*, including the parentheses, to load correctly into the system.

- If any invoice contains multiple alcohol types and/or both Malt categories, please make sure to separate the total gallons shipped into each appropriate alcohol type.
- For example: If 500 total gallons shipped on Invoice #1234 - you will need to separate the invoice by alcohol type - 200 gallons Malt (Domestic), 200 gallons Malt (Foreign), 50 gallons Liquor, and 50 gallons wine.
- Please ensure the invoice number is entered **exactly as it appears on the invoice** to avoid discrepancies. The ATC Online system had character limitations that caused issues, but the new system does not have these same limitations.

### **Inventory (In State only - Manufacturers, Microbreweries, Solicitors):**

- On the January 2026 tax period report, you will be required to manually enter a Start of Month inventory balance for the new Malt categories. The Starting Inventory amounts for both malt categories needs to be specified since previously only one category was reported. Please ensure that you report an accurate physical inventory amount. This will be done for both Bulk Inventory and Bottled Inventory, where applicable, even if the balance is “0”.
- Once you have entered a Starting Inventory balance for a Malt category, the Ending Inventory balance will automatically calculate, based upon gallons entered on the other inventory groups.
- Non-malt categories (liquor and wine) will not need manual entry of Starting Inventory, as this will automatically propagate from the previous month’s Ending Inventory. If a Starting Inventory balance is incorrect, you will need to amend prior reports to correct the inventory.
- If an amendment is made on a report period prior to January 2026, please note that the Malt inventory balances will only propagate forward to the December 2025 tax period. Malt inventory balances will **not** propagate to the January 2026 tax period or beyond due to the separate Malt categories. Please contact the division if you need to amend a report prior to January 2026.
  - An amendment to any non-malt inventories will automatically propagate forward to subsequent reports, so no additional action is required.

For questions/assistance, please contact Kim Stegeman ([kim.stegeman@dps.mo.gov](mailto:kim.stegeman@dps.mo.gov)), or Katie Lenz ([katie.lenz@dps.mo.gov](mailto:katie.lenz@dps.mo.gov)), or visit the Excise Tax page of our website, [https://atc.dps.mo.gov/excise\\_tax/](https://atc.dps.mo.gov/excise_tax/).