



TEXAS ALCOHOLIC BEVERAGE COMMISSION

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August 2018

NOTICE TO HOLDERS OF TEXAS WINERY AND WINE BOTTLER'S PERMITS

RE: New Monthly Excise Tax Forms

Holders of a Winery Permit and Wine Bottler's Permit will be required to utilize the new excise tax Winery and Wine Bottler's report Form C-215 dated 08-18. Monthly tax report forms for the in-state manufacturing tier have been updated to require additional details with regard to gallons dispersed. Prior to January 1, 2016, TABC had only utilized excise tax field audits to ensure compliance with gallonage limitations set forth by the legislature. The new tax form will require this information to be reported on a monthly basis as part of the monthly reporting requirements.

Additionally, the new form contains different sections for wine bottled in Texas versus wine bottled out-of-state. This reporting requirement has been added to ensure taxes are properly reported to the Comptroller so that they may differentiate tax payments in order to properly disperse funds as required by the [Texas Alcoholic Beverage Code, Section 205.03](#). Please note these records, along with supporting documentation, still need to be retained on-site for audit purposes.

The new tax form includes lines for these dispersals to be reported with a year-to-date section for total annual gallonage numbers. The following categories have been added:

- wine sold to retailers
- wine sold for on-premise consumption
- wine sold to-go for off-premise consumption and directly shipped to Texas consumers
- Texas bottled wine sold
- out-of-state bottled wine sold

All reports and tax payments are due on the 15th day of the month following each reporting period.

Report forms are available on the TABC website at:

http://www.tabc.state.tx.us/forms/excise_tax_reporting.asp. TABC Excise Tax personnel are available to assist you with any questions or concerns you may have. If you have questions about the new forms or the filing process, please feel free to contact the Excise Tax and Marketing Practices Division at 512-206-3342 or excise.tax@tabc.texas.gov.

Sincerely,

A handwritten signature in blue ink, appearing to read "Thomas Graham", is written over a light blue horizontal line.

Thomas Graham
Director of Excise Tax & Marketing Practices

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