

TEXAS ALCOHOLIC BEVERAGE COMMISSION

TO: TEXAS DISTILLER'S AND RECTIFIER'S

SUBJECT: REPORTING REQUIREMENTS FOR FORM C-212

The Texas Distiller's report, form C-212, and tax payment must be submitted to the Austin office on or before the 15th day of the month following each reporting period. Failure to timely file a monthly report is a violation of the TABC code and could result in suspension or cancellation of your permit.

All transactions pertaining to the report must be entered on the appropriate schedule. Each schedule must be totaled on the line provided. Certain spaces on the report may be inadequate to itemize all receipts and shipments. If necessary, attach a supplemental schedule furnishing all requested information on the report.

BULK ALCOHOL RECEIVED:

This schedule should reflect each receipt of bulk alcohol (not produced on premise) as to invoice date, invoice number, supplier's trade name and address, and total gallons. Bulk alcohol may only be purchased from the holder of a Distiller's or Nonresident Seller's permit.

All invoices relating to receipts and sales/transfers of bulk alcohol must be retained in your files to be verified by a representative of the Commission upon request.

SCHEDULE A – Finished Product Bottled:

This section is used to show the monthly total of finished products bottled. The total gallons or units should be transferred to Page 1, Line 2.

NOTE: A separate daily bottling record itemizing total cases bottled, bottles per case and size of containers must be prepared and retained in your files.

SCHEDULE B – Tax Exempt Depletions:

This schedule is used to reflect shipments of finished products to Texas Wholesaler's and authorized persons outside the state.

In addition, exemptions are also allowed for approved destructions of finished products. Each entry should reflect destruction date and total gallons or units. A copy of the approved Application of Destruction of Alcoholic Beverages must be submitted for each destruction.

The total gallons or units of finished products listed under Schedule B should be transferred to Page 1, Line 5.

SUMMARY OF TAXES DUE:

The summary on Page 1 is used to determine finished products subject to tax on the basis of depletion of inventory.

The inventory of finished products at the beginning of the month is added to the amount of bottled products during the month on Schedule A. Subtracted from this total is the inventory of finished products at the end of the month and the amount of finished products claimed as an exemption on Schedule B. The resulting figure is distilled spirit gallons subject to tax.

For assistance, please contact the Tax Division at (512) 206-3342 or excise.tax@tabc.state.tx.us.