

TEXAS ALCOHOLIC BEVERAGE COMMISSION

TO: ALL DISTRIBUTORS AND WHOLESALERS

SUBJECT: REPORTING REQUIREMENTS FOR FORM C-230 AND C-233

Enclosed are Monthly Report Forms C-230 for beer, or Forms C-233 for ale/malt liquor. The reports and tax payments are due in the Austin office on or before the 15th day of the month following each reporting period.

All transactions pertaining to the reports must be entered on the proper schedule. Each schedule must be totaled on the line provided for that purpose. Certain spaces on the report may be inadequate to itemize sales and/or shipments. If necessary, attach a supplemental schedule furnishing all information requested on the report, and show the totals on the report.

SCHEDULE A - Receipts

This schedule should reflect each receipt as to invoice date, invoice number, supplier's trade name and address, total gallons of receipt, carrier making delivery and freight bill number. Entries must reflect the exact amounts of merchandise invoiced. If you receive more/less merchandise than is indicated by an invoice, the invoice amount should be reported on one line and the difference should be entered on the following line with an explanation. The following merchandise must be entered as receipts:

1. Merchandise received from Texas Manufacturers and Brewers
2. Merchandise received from Nonresident Manufacturers (beer) and Nonresident Brewers (ale & malt liquor)
3. Merchandise received from other Texas Distributors and Wholesalers
4. Merchandise received as samples
5. Purchases of confiscated merchandise from the TABC

Do not submit invoices for the above items with your report. A copy of each invoice and supporting carrier information must be retained in your files to be verified by our Field Compliance Officers.

Gallons should be totaled on line 1, page 2. This total is transferred to line 2, page 1 of this report.

SCHEDULE B - Sales to Texas Distributors (beer) and Wholesalers (ale/malt liquor)

This schedule is used to obtain tax exemptions for sales to other Texas Distributors (beer) and Wholesalers (ale/malt liquor). In addition, exemptions will be allowed under this item for credit invoices issued to cover short shipments or errors in billing that affect total gallons shipped. Credits should not be claimed until a credit invoice covering the correction is received. A legible copy of each invoice must be submitted with your report to substantiate each entry under this item.

SCHEDULE C - Sales to Military Installations

This schedule is used to obtain tax exemptions for sales to any installation of the national military establishment under federal jurisdiction. Do not submit invoices for the above item on your report. A copy of each invoice must be retained in your files to be verified by our Field Compliance Officers.

SCHEDULE D - Exports Out-of-State

This schedule is used to obtain tax exemptions for merchandise shipped out of this state or sold to ships for ship supplies. In addition, exemptions are allowed on this schedule for credit invoices received for short shipments from Nonresident Manufacturers (beer) and Nonresident Sellers (ale/malt liquor). A legible copy each invoice must be submitted to substantiate each entry under this item.

SCHEDULE E - Carrier Claims and Destructions

This schedule is used to obtain tax exemptions for merchandise that was damaged upon arrival at its destination. The invoice for this merchandise must be claimed on Schedule A - Receipts. The total gallons of merchandise damaged are entered on this schedule along with the invoice date, invoice number and Carrier's Trade Name. Invoices and carrier claims must be submitted to substantiate each entry under this item.

In addition, exemptions are also allowed on this schedule for approved destructions of beer and ale/malt liquor. Each entry should reflect the date of destruction and total gallons destroyed. A copy of each approved Application for Destruction of Alcoholic Beverages must be submitted to substantiate each destruction claim.

When all schedules are completed, the total of Schedules B,C,D,and E should be entered on line 2, page 2. These totals are transferred to line 5, page 1 of this report.

SUMMARY OF TAXES DUE (page 1)

This summary is used to determine taxable sales on the basis of a depletion of inventory. Opening and closing inventories are utilized in addition to totals from Schedules A through E. The opening inventory is brought forward from the prior months-reported closing inventory.

Resulting merchandise subject to tax is derived and in turn multiplied times the appropriate tax rate. If the report and tax payment is submitted within the prescribed time, a 2% discount may be taken.

SUMMARY OF BRANDS AND PACKAGE SIZES SUBJECT TO TAX (sales to retailers)

This summary is a separate report listing each brand, package size, and total cases sold to retailers in the state during the month for which the report is made.

NOTE: All report forms are available at www.tabc.state.tx.us or may be duplicated (precisely) using your own computer resources. Please submit a draft copy to the Austin office for approval prior to its use.

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