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TAX TOPICS

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Texas Comptroller of Public Accounts

SALES AND USE TAX

Alcohol Distributors – Monthly Reporting Requirements

Brewers, manufacturers, distributors and package store local distributors must file a monthly report with the Comptroller's office showing their net sales to retailers. This publication provides information to help you report your sales correctly.

Filing Requirements

Your report is due on the 25th day of the month following the reporting month and must be filed electronically using the Comptroller's **Retail Inventory Tracking System**.

Each report must include all alcoholic beverage sales from each of your locations to retailers with these types of permits and licenses:

- wine and beer retailers (BG, BQ and SB)
- mixed beverage (MB, RM and TB)
- private club (N, NE and TN)
- charitable auction (CA)
- beer retail dealers (BE, BH and BF)

The report must include your Texas Alcoholic Beverage Commission (TABC) permit or license number for each separate location making a retail sale and the:

- retailer's name and physical address (street name and number, city, state and ZIP code)
- retailer's taxpayer number assigned by the Comptroller's office
- beverage class of the product sold to the retailer (DS, W, B, ML only)
- Universal Product Code (UPC) of the product sold to the retailer
- brand name of the product sold to the retailer
- container size of the product sold to the retailer
- number of containers sold to the retailer for each brand, UPC and container size
- total selling price of all containers listed on each report line (*not* the per unit price)

Penalties for Late Filing

If you do not file complete reports on time, you can be subject to civil and criminal penalties, permit suspension or cancellation and TABC administrative actions.

CIVIL PENALTIES

Filing a late or incomplete report subjects you to two types of penalties:

- $50 for each report filed after the due date; and
- $500 for the first day; and
- $25 per day thereafter until a complete report is filed.

The Comptroller's office can file a lien or freeze assets to secure payment of the unpaid penalty.

CRIMINAL PENALTIES

You can be subject to a criminal penalty for refusing to furnish a report to the Comptroller's office. Decisions to pursue criminal penalties are made on a case-by-case basis.

FOR MORE INFORMATION, SEARCH OUR WEBSITE AT **Comptroller.Texas.Gov**

OR CALL **800-252-5555.**

This publication is intended as a general guide and not as a comprehensive resource on the subjects covered. It is not a substitute for legal advice.

SUSPENDING OR CANCELLING PERMITS AND OTHER ADMINISTRATIVE ACTIONS

The Comptroller's office can suspend or cancel your sales tax permit. You will be given a 20-day written notice to attend a hearing to explain why your permit should not be suspended or cancelled.

The Comptroller's office may also notify the TABC if you do not file a report, and the TABC can take administrative actions against you under the Alcoholic Beverage Code.

More Information

For more information, see **Alcohol Reporting**.

If you have questions about filing a report, please contact us at 512-463-0959; 800-531-5441, extension 3-0959; or **HB11@cpa.texas.gov**.

If you have questions about the enforcement actions that can be used to ensure timely filing, call 512-463-4660 or 800-252-8880.

In compliance with the Americans with Disabilities Act, this document may be requested in alternative formats by calling **800-252-5555**, or by sending a fax to **512-475-0900**.

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