



SEPTEMBER 2019

# TAX TOPICS

Glenn Hegar

## SALES AND USE TAX

Texas Comptroller of  
Public Accounts

### 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)
- auction (CA)
- beer retail dealers (BE, BH and BF)
- brewpubs (BP)

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](http://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.

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## ALCOHOL DISTRIBUTORS – MONTHLY REPORTING REQUIREMENTS

### 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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