

TEXAS ALCOHOLIC BEVERAGE COMMISSION

TO: TEXAS WINERIES AND WINE BOTTLERS

SUBJECT: REPORTING REQUIREMENTS FOR FORM C-215

The Texas Winery report, form C-215, 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.

WINE RECEIVED:

SCHEDULE A – Bottled Wine Received

This schedule should reflect each receipt of bottled wine as to invoice date, invoice number, supplier's trade name and address, total gallons per class, and carrier making delivery. The following must be entered on Schedule A as a receipt:

1. Bottled wine imported from Nonresident Sellers.
2. Bottled wine received from other Texas Wineries.
3. Bottled wine received from Texas Wholesalers.

A legible copy of each invoice must be submitted to support each entry.

The total gallons per class of bottled wine received should be transferred to Page 1, Line 3 of the report.

WINE DISPOSED OF:

SCHEDULE B – Shipments to Texas Wholesalers or Texas Wineries, Exports Out-of-State, and Other Allowable Exemptions

This schedule is used to reflect shipments of bottled wine to Texas Wholesalers, other Texas Wineries and authorized persons outside the state.

This schedule is also used to report bottled wine that was damaged upon arrival. The invoice (total gallons) must be claimed on Schedule A – Wine Received. The total gallons damaged will be claimed in this section. Invoices and carrier claim information must be submitted to substantiate each entry under this section.

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

The total gallons per class of bottled wine listed under Schedule B should be transferred to Page 1, Line 6.

SCHEDULE C – Wine Bottled from Bulk

This section is used to show the monthly total of wine bottled from bulk wine or juice on the licensed premise. The total gallons of wine bottled (labeled wine) per class for the month should be transferred to Page 1, Line 2.

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

Please note: Bulk wine or brandy, used for blending purposes, may only be imported from the holder of a Nonresident Seller's permit.

All wine must receive label approval from this office before it can be sold in this state.

SUMMARY OF TAXES DUE

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

The inventory of bottled wine at the beginning of the month is added to wine bottled at the winery and bottled wine received from other sources. Subtracted from this total is the inventory at the end of the month and bottled wine claimed on schedule B. The resulting figure is wine gallons subject to tax.

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