



TO: TEXAS WINERIES

SUBJECT: REPORTING REQUIREMENTS FOR FORM C-215

The following are reporting requirements for Texas Winery report form C-215. The report and tax payment are due in the Austin office on or before the 15<sup>th</sup> 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.

**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, and total gallons per class. 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 for each receipt

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

**SCHEDULE B – Bottled Wine Exempt from Tax**

This schedule is used to reflect shipments of bottled wine to Texas Wholesalers and Wineries. It should also be used to report exports out-of-state and other authorized exemptions. A legible copy of each invoice must be submitted to substantiate each entry under this section.

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

**SCHEDULE C – Wine Bottled from Bulk:**

A separate daily bottling record itemizing total cases bottles, bottles per case, and size of containers must be prepared and retained in your files to be verified by our field officers, along with all receipts and sales of bulk wine and brandy.

Bulk wine and brandy may only be purchased from other Texas wineries and holders of Nonresident Seller's permits.

Total gallons bottled from bulk should be transferred to Page 1, Line 2 of the report.

**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 schedules B. The resulting figure is wine gallons subject to tax.

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