



TABC

**Wholesaler's Permit (W) and
Private Carrier's Permit (O)**

Know your responsibilities for a

Wholesaler's Permit (W) and Private Carrier's Permit (O)



The Permit

Your permit must be displayed in a publicly visible place at all times. It is your responsibility to renew it prior to expiration. The expiration date is printed on the face of your permit. **Your permit is valid for two (2) years from date of issuance.** You will receive a **reminder POSTCARD** prior to expiration.

[RENEW ONLINE](#) or you may download a [renewal application](#) from our website.

Licensee/permittees are granted a **30 day** grace period in which they can renew, **you may not resume selling alcoholic beverages until the renewal is filed and the appropriate fees and late fees are paid.**

- A \$100 late fee will be assessed for each permit including subordinates if renewed after the expiration date.

If you engage in activity during the grace period without the appropriate fees being paid, your license is subject to administrative action.



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Wholesaler's Permit (W) and Private Carrier's Permit (O)

The Permit

You cannot sell or transfer your permit or let anyone else operate with it. If you anticipate any type of change not limited to; trade name, address, officer, stockholder or entity, please contact your [local TABC office](#) for direction and procedures prior to beginning any change.

Failure to comply with the statutes governing such changes may result in a delay of business operation or administrative action against your permit.



Purchasing

The holder of a Wholesalers Permit (W) is authorized to purchase,

Distilled Spirits (including miniatures) may only be purchased from the holders of a:

- Distillers and Rectifiers Permit (D)
- Non-Resident Sellers Permit (S)

Wine may only be purchased from holders of a:

- Non-Resident Sellers Permit (S)
- Winery Permit (G)
- Wine Bottlers Permit (Z)
- Wholesaler's Permit (W)
- General Class B Wholesaler's Permit (X)
- Local Class B Wholesaler's Permit (LX)



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Purchasing

Ale and Malt Liquor may be purchased from a:

- Wholesaler (W)
- General Class B Wholesaler (X)
- Local Class B Wholesaler (LX)
- Brewer (B)
- Wine & Beer Retailer(BG) with a Brewpub (BP) that only sells Brewpub made products



The Selling of Alcohol

The holder of a Wholesalers Permit (W) is authorized to sell distilled spirits, ale, and wine in sealed containers to the following retail permits:

Distilled Spirits (Including Miniatures)

- Package Store Permit (P)

Wine

- Package Store Permit (P)
- Wine Only Package Store (Q)
- Mixed Beverage Permit (MB)
- Wine & Beer Retailers Permit (BG)
- Wine & Beer Retailers Off-Premise Permit (BQ)



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Wholesaler's Permit (W) and Private Carrier's Permit (O)

The Selling of Alcohol

Ale

- Package Store Permit (P)
- Mixed Beverage Permit (MB)
- Wine & Beer Retailers Permit (BG)
- Wine & Beer Retailers Off-Premise Permit (BQ)
- Private Club Permit (N)
- Private Club Exemption Permit (NE)



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Miniatures

A wholesaler's permit (W) may import, sell, offer for sale, and possess for the purpose of resale distilled spirits, wine, and vinous liquors in containers of not less than one ounce nor more than two ounces.

NOTE: The holder of a wholesaler's permit (W) may sell liquor in such containers only to package store permittees.



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Hours of Sale and Delivery

A holder of a wholesaler (W) may sell, offer for sale, or deliver distilled spirits, wine or ale to a retailer anytime on any day except:

- Sunday
- Christmas Day



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Employees

An Agent's Permit (A) is required to be held by an employee of a Wholesaler (W) to solicit and take direct orders from retailers for wine and distilled spirits (except Mixed Beverages for distilled spirits).

The Wholesaler's Agent's Permit (A) may:

- Enter the licensed premises of a Mixed Beverage Permit (MB) or Private Club Registration Permit (N/NE/NB) to determine the brands offered for sale and suggest or promote the sale of other brands, but may NOT accept a direct order except for wine, ale or malt liquor
- Be at a premise during a tasting and answer questions with a Texas Winery, Nonresident Seller, Nonresident Brewer, or a Texas Brewer.

NOTE: The Wholesaler's Agent may NOT participate in the opening or pouring of the product.



Credit Law

Distilled Spirits and Wine are subject to [Credit Law](#).

Ale purchased from a wholesaler that does not also hold a Distributor's License (BB/BC/BD) is subject to credit law.

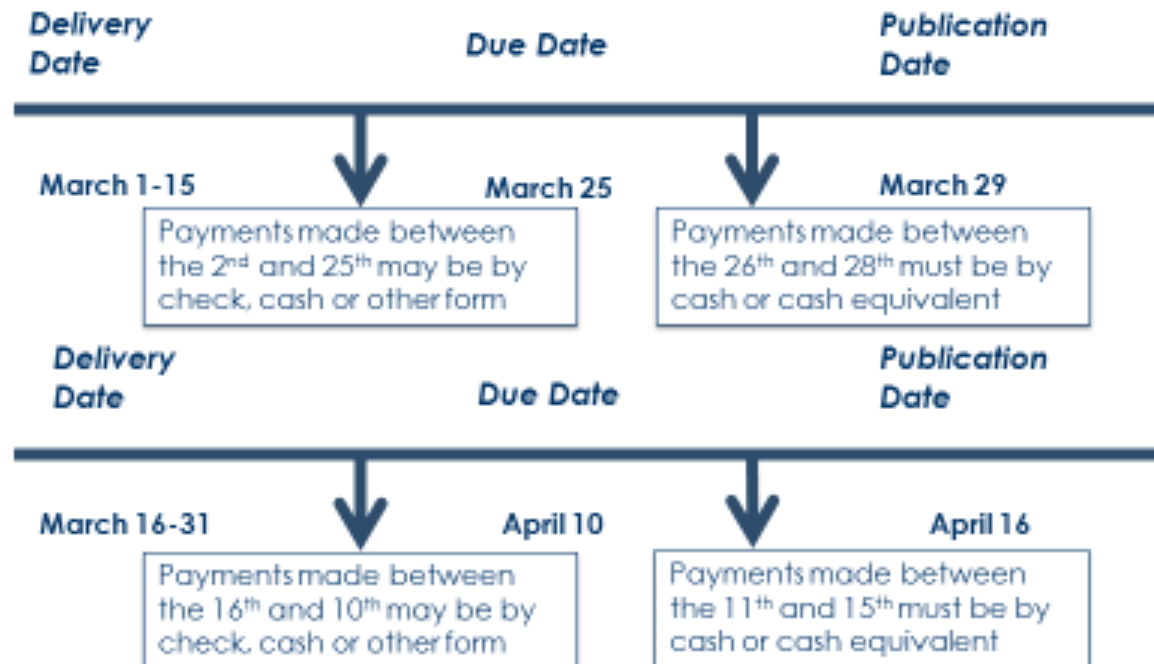
- If credit is extended, these alcoholic beverages, if purchased between the 1st and 15th of the month, must be paid for by the 25th of the month.
- If they are purchased between the 16th and the last day of the month, they must be paid for by the 10th of the following month.
- If not paid timely, the wholesaler is required by statute to report this non-payment to the commission and your permit will be placed on the agency's internet-based credit law delinquent list until the reporting wholesaler notifies TABC that you have paid in full.

IMPORTANT: No wholesaler (including the reporting wholesaler) is permitted to sell to the retailer while on the credit law delinquent list. The wholesaler should check the delinquent list prior to making a sale to a retailer.

Sales to retailers on the delinquent list may result in an administrative action against the wholesaler.



Credit Law Example





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Invoices

Invoices for the purchase of all alcoholic beverages by the retailer must be maintained for a period of four (4) years from the date of delivery.

Invoices must be signed by the retailer upon delivery of the product.

These invoices are subject to inspection by authorized representatives of the Texas Alcoholic Beverage Commission, or any peace officer.



Refunds, Credits or Exchanges

The holder of a wholesaler's permit (W) cannot refund or exchange products sold to a retailer, with the following exception:

Alcoholic beverages may be replaced with like product, provided following:

- Product was damaged upon or prior to delivery
- Product was unfit for consumption upon delivery
- Product is determined to be a consumer safety issue caused during the manufacturing process.

NOTE: Malt Beverages that have not passed their expiration date may be replaced with like product, as long as the amount does not exceed 25 cases of 24 12-ounce containers.



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Wholesaler's Permit (W) and Private Carrier's Permit (O)

Refunds, Credits or Exchanges

The holder of a wholesaler's permit (W) can only issue a refund or credit in the following circumstances:

- The delivery was inconsistent with the order originally placed by the retailer
- Refund or credit must be issued within 48 hours after delivery of product was made
- Credit memo or exchange receipt must state the reason and date of the exchange.



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Inspections

Any authorized representative of the Texas Alcoholic Beverage Commission or any other peace officer has the right and authority to enter your premise and make an inspection of your entire premises for violation(s) of the Texas Alcoholic Beverage Code/Rules.



Inducements and Retailer Independence

The holder of a Wholesaler's Permit (W) shall not engage in practices and patterns of conduct that place a retailer's independence at risk, or that constitutes an illegal inducement.

Examples of illegal inducements include, but are not limited to:

- Purchasing or renting shelf, floor or warehouse space from or for a retailer
- Requiring a retailer to purchase one product in order to be allowed to purchase another product at the same time
- Providing or purchasing, in whole or in part, any type of advertising benefiting any specific retailer



Inducements and Retailer Independence

Furnishing food and beverages, entertainment or recreation to retailers or their agents or employees except under the following conditions:

- The value of food, beverages, entertainment and recreation shall not exceed \$500.00 per person on any one occasion; and
- Food, beverages, entertainment or recreation provided may only be consumed or enjoyed in the immediate presence of both the providing upper tier member and the receiving retail tier member; and
- In the course of providing food, beverages, entertainment or recreation under this rule, upper tier members may only provide ground transportation.
- Food, beverages, recreation and entertainment may also be provided during attendance at a convention, conference, or similar event so long as the primary purpose for the attendance of the retailer at such event is not to receive benefits under this rule.
- Each upper tier member shall keep complete and accurate records of all expenses incurred for retailer entertainment for two years
- Furnishing of service trailers with equipment to a retailer; or
- Furnishing transportation or other things of value to organized groups of retailers.
- Members of the manufacturing and distribution tiers may advertise in convention programs, sponsor functions or meetings and participated in meetings and conventions of trade associations of general membership



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Prohibited Dealings with Retailers

The holder of a wholesaler's permit (W) may not:

- Own or have a direct or indirect interest in the business, premise, equipment, or fixtures of a retailer;
- Furnish, give, or lend money, services, or a thing of value to a retailer;
- Guarantee a financial obligation of a retailer; Make or offer to enter an agreement, condition, or system which will in effect amount to the shipment and delivery of alcoholic beverages on consignment;
- Furnish, give, rent, lend, or sell to a retailer any equipment, fixtures, or supplies



Prohibited Dealings with Retailers

The holder of a wholesaler's permit (W) may not:

- Pay or make an allowance to a retailer for a special advertising or distribution service; Allow an excessive discount to a retailer
- Offer a prize, premium, gift, or similar inducement to a retailer or to the agent, servant, or employee of a retailer
- Advertising in conjunction with retail permits and from cooperatively paying for (directly or indirectly for any advertising or distribution of advertising with or for a retailer (with the exception of pre-announcing promotional activities conducted at a retailers premise)

EXCEPTION: Alcoholic beverages may be packaged in combination with other items if the package is designed to be delivered intact to the ultimate consumer and the additional items have no value or benefit to the retailer other than that of having the potential of attracting purchases and promoting sales.



Allowable Dealings with Retailers

The holder of a wholesaler's permit (W) may:

- Pre-arrange and pre-announce a promotional activity only for distilled spirits and/or wine to be held on the licensed premise of a retailer. These arrangements may be made with the retailer.
- Pre-announce a promotion involving distilled spirits and/or wine to a consumer, or pre-announce the purchase of wine or distilled spirits to a consumer at a retailers premise.
- Meeting rooms may be furnished to retailers for the purpose of product promotions. However, you shall not furnish anything to the retailer except samples of the wholesaler's product or food provided as a courtesy accompaniment to such samples.
- The wholesaler is authorized to service and repair items you furnish to the retailer.
- Advertising specialties with the purpose of advertising or promoting a specific product may be furnished to retailers.
- The total cost of all advertising specialties furnished to a retailer shall not exceed \$101.00 per brand per calendar year.
- Dollar limitations may not be pooled to provide a retailer with advertising specialties in excess of the maximum dollar amount (i.e. Six Brands @ maximum of \$101 per brand totals \$606).



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Allowable Dealings with Retailers

A sample of liquor may be given to the holder of a permit authorizing the sale of that category of alcoholic beverage at retail, if the retail permittee has not previously purchased that brand from the wholesaler.

The following quantities may be provided:

1. One 750 milliliter of any brand of distilled spirits
2. Not more than three liters of any brand of wine
3. Not more than one six-pack of ale/malt liquor

IMPORTANT - SAMPLES MAY NOT BE GIVEN TO CUSTOMERS



Allowable Dealings with Consumers – Employees

The holder of an Agent's Permit (A) may conduct the following activities on the Wholesaler's behalf:

- Furnish gifts such as novelty items of limited value directly to consumers for the purpose of promoting a specific product or brand so long as the wholesale cost of each item does not exceed \$1.00

Conduct “Bar Spending” – The holder of an Agent's Permit may purchase distilled spirits and wine for consumers provided:

- Beverages are consumed on retail licensed premises in their presence
- Purchases for consumers shall not be excessive



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Wholesaler's Permit (W) and Private Carrier's Permit (O)

Allowable Dealings with Unlicensed Persons

The holder of a Wholesaler's Permit (W) may as a social courtesy, provide liquor or things of value to unlicensed persons who are not employed or affiliated with the holder of a retail license or permit.



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Wholesaler's Permit (W) and Private Carrier's Permit (O)

Allowable Dealings with Civic, Religious and Charitable Organizations

The holder of an Wholesaler's Permit (W) may donate money, liquor, or other things of value to an unlicensed civic, religious, or charitable organization.

Donations of liquor may only be giving for consumption in wet areas.

NOTE: Excise Taxes are still payable on donations of product.

Advertising of events sponsored by organizations receiving donations shall include promotion of organization sponsor or cause in a manner at least equal to or greater than the advertising of the industry sponsor.



Allowable Dealings with Civic, Religious and Charitable Organizations

If the civic, religious, or charitable organization gets a temporary permit/license from the TABC the following restrictions apply:

- A “no strings attached” cash donation may be made to the organization.
- The charitable, religious or civic organization would have free reign to determine how the cash donation would be spent.
- There could be no written or unwritten agreement or understanding between the organization and the distributor/wholesaler/manufacture regarding anything being received in exchange for the donation.
- There could be no written or unwritten agreement or understanding between the organization and the distributor/wholesaler/manufacture as to what products the charity would sell when a permit is obtained.
- There could be no written or unwritten agreement or understanding regarding "sponsorship" rights, including signage or advertising.



Excise Tax Reporting

Each holder of a Wholesaler's Permit (W) shall make a monthly report of all distilled spirits and wine received and disposed of to the commission on forms prescribed by the administrator:

- **Form C-210 – Distilled Spirits and Wine**
- **Form C-233 – Malt Liquor and Ale**
- Reports shall be filed by the 15th day of each month for the preceding calendar month's activities.
- Reports are required to be filed even if no business was conducted.
- If the reports are filed and taxes paid on or before the 15th of the month following the calendar month for which the reports are filed, a 2% discount may be deducted from the gross taxes due.
- Invoices and supporting documentation for receipts, exemptions, and sales reflecting dates, class of alcohol, packaging and prices must be maintained to support the reported gallonage.
- Taxation is based on the gallonage depleted from the inventory on a monthly basis.
- Prepare the report in duplicate, submit one with your taxes due to the state to the TABC Tax Division and retain one copy for your files with the supporting documentation.

NOTE: You must retain the copy of your report and documentation for a period of four years.



Excise Tax Rates

Tax rates for each class of alcoholic beverage are the following:

Class	Tax Rate Per Gallon	Tax Rate Per Barrel
Distilled Spirits	\$2.40	-
Distilled Spirits - Miniatures	\$0.05	
Low Wine (14% ABV and lower)	\$0.204	-
High Wine (ABV above 14%)	\$0.408	-
Sparkling Wine	\$0.516	-
Ale and Malt Liquor (more than 4% ABW)	\$0.198	\$6.138



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Excise Tax Report C-210 (Page 1)

TEXAS WHOLESALE REPORT
Monthly Report of Wine and Distilled Spirits

Reporting Period: _____

****REPORT IS DUE ON OR BEFORE THE 15TH DAY OF THE MONTH FOLLOWING EACH REPORTING PERIOD****

TRADE NAME: _____ PERMIT NUMBER: _____

ADDRESS: _____

CITY: _____ ZIP CODE: _____ PHONE NUMBER: _____

SUMMARY OF TAXES DUE

	GALLONS				UNITS
	DISTILLED SPIRITS	WINE 14% AND LESS	WINE OVER 14% - 24%	SPARKLING WINE	MINIATURES
1. INVENTORY, BEGINNING OF MONTH (From Line 4 of prior Monthly Report)					
2. QUANTITIES REFERRED (From Line 3, Page 2)					
3. TOTAL (Line 1 + 2)					
4. INVENTORY, END OF MONTH					
5. EXEMPTIONS (From Line 3, Page 2)					
6. TOTAL (Line 3 + 5)					
7. QUANTITIES SUBJECT TO TAX (Line 3 - 6)					
8. TAX RATES	\$2.40	\$0.394	\$0.488	\$0.516	\$0.05
9. AMOUNT OF TAXES (Line 7 x 8)	\$	\$	\$	\$	\$

AFFIRMATION: Under penalty of perjury, I swear I am an officer or authorized representative of the above Permittee, and I have examined this report, and confirm it is true, correct, and complete.

The following box must be checked if the Permittee did not purchase, sell, or possess MALT LIQUOR. Otherwise, Form C-210 must be filed. ☐

Signature: _____ E-Mail: _____ Title: _____ Date: _____

INSTRUCTIONS: Prepare the report in duplicate, mail the original to the T.A.B.C., PO Box 13127, Austin, TX 78711-3127. Report must be filed on or before the 15th of day following each reporting period. Retain one copy for your files for a period of four years. As long as your permit remains active, you must file a report even though no business was conducted. For assistance, please contact the Excise Tax Department at (512) 399-3342 or excise.tax@tabc.com.

FORM C-210 (10/18)
TABC USE ONLY

ENTRY	
REG #	
SUMMARY	

TABC USE ONLY

GROSS TAXES DUE (From Line 9)	\$
LESS 2% (Payment is received by this date)	\$
LESS AUTHORIZED CREDIT (Attach letter of authorization)	\$
TAXES DUE STATE	\$

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Wholesaler's Permit (W) and Private Carrier's Permit (O)

Excise Tax Report C-210 (Page 1)

Reporting Period: Month and Year
Trade Name: Trade name of the wholesaler
Permit Number: W-XXXXXX
Address: Licensed Location's Address
City: Licensed Location's City
Zip Code: Licensed Location's Zip Code
Phone Number: Licensed Location's Phone Number

TEXAS WHOLESALER REPORT
Monthly Report of Wine and Distilled Spirits
Reporting Period: _____

REPORT IS DUE ON OR BEFORE THE TENTH DAY OF THE MONTH FOLLOWING EACH REPORTING PERIOD

TRADE NAME:	PERMIT NUMBER:
ADDRESS:	
CITY:	ZIP CODE: PHONE NUMBER:



Excise Tax Report C-210 (Page 1)

1. Inventory, Beginning of Month (From Line 4 on Prior Monthly Report)
2. Liquor Received (From Schedule A - Line 1, Page 2 of Monthly Report)
3. Total (Line 1 <Inventory, Beginning of Month> + Line 2 <Liquor Received>)
4. Inventory, End of Month (Wholesaler's inventory on hand at the end of month reported on)
5. Exemptions (From Schedules B, C, D, E – Line 2, Page 2 of Monthly Report)
6. Total (Line 4 <Inventory, End of Month> + Line 5 <Exemptions>)
7. Liquor Subject to Tax (Line 3 - Line 6)
8. Tax Rates (Effective Tax Rate)
9. Amount of Taxes (Line 7 <Liquor Subject to Tax> X Line 8 <Tax Rate>)

SUMMARY OF TAXES DUE	GALLONS				UNITS
	DISTILLED SPIRITS	WINE 14% AND LESS	WINE OVER 14% - 24%	SPARKLING WINE	MINIATURES
1. INVENTORY, BEGINNING OF MONTH (From Line 4 on Prior Monthly Report)					
2. LIQUOR RECEIVED (From Line 1, Page 2)					
3. TOTAL (Line 1 + 2)					
4. INVENTORY, END OF MONTH					
5. EXEMPTIONS (From Schedule B, C, D, E, Page 2)					
6. TOTAL (Line 4 + 5)					
7. LIQUOR SUBJECT TO TAX (Line 3 - 6)					
8. TAX RATES	\$2.80	\$0.386	\$0.488	\$0.516	\$0.05
9. AMOUNT OF TAXES (Line 7 x 8)	\$	\$	\$	\$	\$



Excise Tax Report C-210 (Page 1)

- Gross Taxes Due: Add totals from Line 9 of the Report
- Less 2%: 2% Discount is only applied if report and payment are submitted before the 15th of the month
- Less Authorized Credit: Credits are based on previous month's overpayment of taxes or audit by TABC. A letter of credit authorization will be provided and must be attached to the report.
- Taxes Due State = Gross Taxes Due – 2% Discount – Authorized Credit

		TABC USE ONLY
GROSS TAXES DUE <small>(Total of Line 9)</small>	\$	
LESS 2% <small>(If payment is received by the 15th)</small>	\$	
LESS AUTHORIZED CREDIT <small>(Attach letter of authorization)</small>	\$	
TAXES DUE STATE	\$	



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Wholesaler's Permit (W) and Private Carrier's Permit (O)

Excise Tax Report C-210 (Page 1)

Report must be signed by an officer or authorized representative of the Wholesaler

Check box if the Wholesaler DOES NOT CARRY Malt Liquor. If the Wholesaler also carries Malt Liquor, Form C-233 must be filed.

AFFIRMATION: Under penalty of perjury, I swear I am an officer or authorized representative of the above Permittee, and I have examined this report, and confirm it is true, correct, and complete.

The following box must be checked if the Permittee did not purchase, sell, or possess Malt Liquor. Otherwise, Form C-233 must be filed. ☐

Signature	E-Mail	Title	Date
INSTRUCTIONS: Prepare the report in duplicate, mail the original to the T.A.B.C., PO Box 12127, Austin, TX 78711-1227. Report must be filed on or before the 15th of day following each reporting period. Retain one copy for your files for a period of four years. As long as your permit remains active, you must file a report even though no business was conducted. For assistance, please contact the Excise Tax Department at (512) 366-3342 or excise.tax@tabc.texas.gov .			

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Wholesaler's Permit (W) and Private Carrier's Permit (O)

Excise Tax Report C-210 (Page 2)

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Wholesaler's Permit (W) and Private Carrier's Permit (O)

[illegible]



Excise Tax Report C-210 (Page 2)

Schedule A – Liquor Received continued

Entries must reflect the exact amounts of merchandise invoiced.

If more/less merchandise is received 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:

- Merchandise received from Texas Brewers
- Merchandise received from Nonresident Brewers
- Merchandise received from Texas Wholesalers
- Purchases of confiscated merchandise from the TABC
- Merchandise received as samples



Excise Tax Report C-210 (Page 2)

Malt Liquor Disposed Of: This area reflects monthly totals for Schedules B, C, D and E. Supplemental schedules should be used if more than one entry is needed.

Schedule B – Sales to Texas Wholesalers

Schedule C – Sales to Military Institutions

Schedule D – Exports Out-Of-State

Schedule E – Carrier Claims and Destructions

MALT LIQUOR DISPOSED OF:

SALES TO TEXAS DISTRIBUTORS - Schedule B *(invoices must be submitted to support each entry)*

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SALES TO MILITARY INSTALLATIONS - Schedule C *(retain invoices for audit purposes)*

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EXPORTS OUT-OF-STATE - Schedule D *(retain invoices for audit purposes)*

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CARRIER CLAIMS & DESTRUCTIONS - Schedule E *(documents must be submitted to support each entry)*

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2. TOTAL EXEMPTIONS (To Line 5, Page 1)

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NOTE: The spaces provided above for Schedules B,C,D and E should reflect monthly totals only. If more than one entry per schedule is needed, attach a supplemental schedule(s).



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Excise Tax Report C-210 (Page 2)

Schedule B – Sales to Texas Wholesalers

- This schedule is used to obtain tax exemptions for sales to other Texas Wholesalers.
- Exemptions will be allowed under this item for credit invoices issued by another Wholesaler to cover short shipments or errors in billing that affect gallonage.
- 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.



Excise Tax Report C-210 (Page 2)

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 this schedule. A copy of each invoice must be retained in your files to be verified by the TABC Auditors.

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.
- Exemptions are allowed on this schedule for credit invoices received for short shipments from Nonresident Sellers.
- **Do not submit invoices for this schedule.** A copy of each invoice must be retained in your files to be verified by the TABC Auditors.



Excise Tax Report C-210 (Page 2)

Schedule E – Carrier Claims, Destructions, and Other Allowable Exemptions

Carrier Claims

- This schedule is used to obtain tax exemptions for merchandise that was damaged upon arrival at its destination.
- The invoice (total gallons) for this merchandise must be claimed on Schedule A.
- The total gallons of merchandise damaged by class 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.

Destructions

- Exemptions are allowed on this schedule for approved destructions of wine and distilled spirits.
- Each entry should reflect the destruction date, total cases, and total gallons per class.
- A copy of each approved Application Destruction of Alcoholic Beverages must be submitted to substantiate each claim



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Excise Tax Report C-210 (Page 2)

Schedule E – Carrier Claims, Destructations, and Other Allowable Exemptions

Other Allowable Exemptions

- Exemptions will be allowed under this item for wine sold to religious organizations for sacramental purposes.
- Invoices and statements obtained by the authorized head of the religious organization stating the wine is for sacramental purposes should be retained in your files to be verified by TABC Auditors.



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Excise Tax Report C-233 (Page 1)

TEXAS WHOLESALE REPORT
Monthly Report of Ale and Malt Liquor

Reporting Period: _____

FORM C-233 (10/01)
TABC USE ONLY

ENTER _____
REG. # _____
SUMMARY

"REPORT IS DUE ON OR BEFORE THE 15TH DAY OF THE MONTH FOLLOWING EACH REPORTING PERIOD"

TRADE NAME: _____ PERMIT NUMBER: _____
ADDRESS: _____
CITY: _____ ZIP CODE: _____ PHONE NUMBER: _____

Summary of Taxes Due	GALLONS (rounded off to the second decimal place)
1. Inventory, Beginning of Month (Line 4 on Prior Monthly Report)	
2. Malt Liquor Received (Page 2, Line 1)	
3. Total (Line 1 + 2)	
4. Inventory, End of Month	
5. Exemptions (Page 2, Line 2)	
6. Total (Line 4 + 5)	
7. Malt Liquor Subject to Tax (Line 3 - 6)	
8. Tax Rate Per Gallon	\$0.198

9. GROSS TAXES DUE (Line 7 x 8)	\$
10. LESS 2% (If payment is received by due date)	\$
11. LESS AUTHORIZED CREDITS (Attach letter of authorization)	\$
12. TAXES DUE STATE	\$

AFFIRMATION: Under penalty of perjury, I swear I am an officer or an authorized representative of the above Permittee, and I have examined this report, and confirm it is true, correct, and complete.

The following box must be checked if the permittee did not purchase, sell, or possess distilled spirits and wine. Other wise, Form C-233 must be filed.

Signature _____ E-Mail _____ Title _____ Date _____

INSTRUCTIONS: Prepare the report in duplicate, mail the original to the TABC, PO Box 12027, Austin, TX 78711-2127. Report must be filed on or before the 15th day of the month following each reporting period. Retain one copy for your files for a period of four years. As long as your permit remains active, you must file a report even if no business was conducted. Report malt liquor in terms of gallons rounded off to the second decimal place. For assistance, please contact the Excise Tax Department at (512) 206-5042 or excise.tax@tabc.texas.gov

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Wholesaler's Permit (W) and Private Carrier's Permit (O)

Excise Tax Report C-233 (Page 1)

Reporting Period: Month and Year
Trade Name: Trade name of the Wholesaler
Permit Number: W-XXXXXX
Address: Licensed Location's Address
City: Licensed Location's City
Zip Code: Licensed Location's Zip Code
Phone Number: Licensed Location's Phone Number

 TEXAS ALCOHOLIC BEVERAGE COMMISSION <i>service • courtesy • integrity • accountability</i>		FORM C-233 (10/16)	
		TABC USE ONLY	
TEXAS WHOLESALER REPORT Monthly Report of Ale and Malt Liquor		ENTRY	
Reporting Period: _____		REG #	
		SUMMARY	
REPORT IS DUE ON OR BEFORE THE 15TH DAY OF THE MONTH FOLLOWING EACH REPORTING PERIOD			
TRADE NAME:		PERMIT NUMBER:	
ADDRESS:			
CITY:	ZIP CODE:	PHONE NUMBER:	



Excise Tax Report C-233 (Page 1)

- Inventory, Beginning of Month (From Line 4 on Prior Monthly Report)
- Liquor Received (From Schedule A - Line 1, Page 2 of Monthly Report)
- Total (Line 1 <Inventory, Beginning of Month> + Line 2 <Liquor Received>) Inventory, End of Month (Wholesaler's inventory on hand at the end of month reported on)
- Exemptions (Total from Schedules B, C, D, E – Line 2, Page 2 of Monthly Report)

Total (Line 4 <Inventory, End of Month> + Line 5 <Exemptions>) Malt Liquor Subject to Tax (Line 3 - Line 6) Tax Rates (Effective Tax Rate)

Summary of Taxes Due	GALLONS (rounded off to the second decimal place)
1. Inventory, Beginning of Month (Line 4 on Prior Monthly Report)	
2. Malt Liquor Received (Page 2, Line 1)	
3. Total (Line 1 + 2)	
4. Inventory, End of Month	
5. Exemptions (Page 2, Line 2)	
6. Total (Line 4 + 5)	
7. Malt Liquor Subject to Tax (Line 3 - 6)	
8. Tax Rate Per Gallon	\$0.198



Excise Tax Report C-233 (Page 1)

- Gross Taxes Due: (Line 7 <Malt Liquor Subject to Tax> X Line 8 <Tax Rate>)
- Less 2%: 2% Discount is only applied if report and payment are submitted before the 15th of the month
- Less Authorized Credit: Credits are based on previous month's overpayment of taxes or audit by TABC. A letter of credit authorization will be provided and must be attached to the report.
- Taxes Due State = Gross Taxes Due – 2% Discount – Authorized Credit

9. GROSS TAXES DUE (Line 7 x 8)	\$
10. LESS 2% (If payment is received by due date)	\$
11. LESS AUTHORIZED CREDITS (Attach letter of authorization)	\$
12. TAXES DUE STATE	\$



Excise Tax Report C-233 (Page 1)

Report must be signed by an officer or authorized representative of the Wholesaler

- Check box if the Wholesaler DOES NOT CARRY Distilled Spirits and Wine.
- If the Wholesaler also carries Distilled Spirits and Wine, Form C-210 must be filed

AFFIRMATION, Under penalty of perjury, I swear I am an officer or an authorized representative of the above Permittee, and I have examined this report, and confirm it is true, correct, and complete.

The following box must be checked if the permittee did not purchase, sell, or possess Distilled Spirits and Wine. Other wise, Form C-210 must be filed.

☐

Signature

E-Mail

Title

Date



Wholesaler's Permit (W) and Private Carrier's Permit (O)

Excise Tax Report C-233 (Page 2)

NOTE: The spaces provided above for Schedules B,C,D and E should reflect monthly totals only. If more than one entry per schedule is needed, attach a supplemental schedule(s).



Wholesaler's Permit (W) and Private Carrier's Permit (O)

Schedule A – Liquor Received

A legible copy of each invoice must be submitted with your report to substantiate each entry on this schedule.

[illegible]



Excise Tax Report C-233 (Page 2)

Schedule A – Liquor Received

Entries must reflect the exact amounts of merchandise invoiced.

If more/less merchandise is received 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:

- Merchandise received from Nonresident Sellers
- Merchandise received from Texas Wineries
- Merchandise received from Texas Wholesalers
- Purchases of confiscated merchandise from the TABC
- Merchandise received as samples



Excise Tax Report C-233 (Page 2)

Liquor Disposed Of:

This area reflects monthly totals for Schedules B, C, D and E. Supplemental schedules should be used if more than one entry is needed.

Schedule B – Sales to Texas Wholesalers

Schedule C – Sales to Military Institutions

Schedule D – Exports Out-Of-State

Schedule E – Carrier Claims and Destructions

LIQUOR DISPOSED OF:

SALES TO TEXAS WHOLESALERS - Schedule B

(invoices must be submitted to support each entry)

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SALES TO MILITARY INSTALLATIONS - Schedule C

(retain invoices for audit purposes)

--	--	--	--	--	--	--	--	--

EXPORTS OUT-OF-STATE - Schedule D

(retain invoices for audit purposes)

--	--	--	--	--	--	--	--	--

CARRIER CLAIMS AND DESTRUCTIONS - Schedule E

(documentation must be submitted to support each entry)

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2. TOTAL EXEMPTIONS (To Line 5, Page 1)

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NOTE: The spaces provided above for Schedules B,C,D and E should reflect monthly totals only. If more than one entry per schedule is needed, attach a supplemental schedule(s).



TABC

Wholesaler's Permit (W) and Private Carrier's Permit (O)

Excise Tax Report C-233 (Page 2)

Schedule B – Sales to Texas Wholesalers

This schedule is used to obtain tax exemptions for sales to other Texas Wholesalers.

Exemptions will be allowed under this item for credit invoices issued by another Wholesaler to cover short shipments or errors in billing that affect gallonage.

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.



Excise Tax Report C-233 (Page 2)

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 this schedule. A copy of each invoice must be retained in your files to be verified by the TABC Auditors.

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.
- Exemptions are allowed on this schedule for credit invoices received for short shipments from Nonresident Sellers.
- Do not submit invoices for this schedule. A copy of each invoice must be retained in your files to be verified by the TABC Auditors.



Excise Tax Report C-233 (Page 2)

Schedule E – Carrier Claims, Destructions, and Other Allowable Exemptions

Carrier Claims

- This schedule is used to obtain tax exemptions for merchandise that was damaged upon arrival at its destination.
- The invoice (total gallons) for this merchandise must be claimed on Schedule A.
- The total gallons of merchandise damaged by class 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.

Destructions

- Exemptions are allowed on this schedule for approved destructions of wine and distilled spirits.
- Each entry should reflect the destruction date, total cases, and total gallons per class.
- A copy of each approved Application Destruction of Alcoholic Beverages must be submitted to substantiate each claim.



Wholesaler's Permit (W) and Private Carrier's Permit (O)

Excise Tax Report C-233 (Page 3)

[illegible]



TABC

Wholesaler's Permit (W) and Private Carrier's Permit (O)

Excise Tax Report C-233 (Page 3)

Summary of Brands and Package Sizes Subject to Tax

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



Malt Beverages for Export

Ale or Malt Liquor for export means, ale or malt liquor a wholesaler holds for export to another state in which the wholesaler has been assigned a territory for the distribution and sale of the ale or malt liquor.

The term includes ale and malt liquor that is illegal to sell in this state because of alcohol content, containers, packages, or labels


The holder of a wholesaler's permit who receives ale or malt liquor for export from the holder of a brewer's or nonresident brewer's permit may:

- Store the ale or malt liquor for export at the wholesaler's premises;
- Transport the ale or malt liquor for export outside the state in the wholesaler's own vehicles; or
- Deliver the ale or malt liquor for export to a common carrier for export and delivery outside the state.



Wholesaler's Permit (W) and Private Carrier's Permit (O)

FORM C-239 (09/2003)



TEXAS ALCOHOLIC BEVERAGE COMMISSION

MALT BEVERAGES FOR EXPORT APPLICATION

TRADE NAME:	_____	PERMIT NO.:	_____
ADDRESS:	_____		
CITY:	_____	PHONE NUMBER:	_____

MANUFACTURER	BRAND NAME	CONTAINER SIZE	BEER/MALT LIQUOR

Signature _____ Title	Date _____
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Private Carrier's Permit (O)

The Private Carrier's Permit (O) is a subordinate to your primary permit and will be printed on the face of the Wholesaler's Permit (W).

The holder of a Private Carrier's Permit (O) may:

- Transport liquor from the place of purchase to the wholesaler's place of business and from the place of sale or distribution to the purchaser in a vehicle owned or leased in good faith by the holder or in a vehicle owned or leased by the holder of an agents permit if the transportation is for a lawful purpose.
- Each vehicle covered by the private carrier permit shall have painted or printed or attached in a conspicuous place on such vehicle the TABC Private Carrier's Permit No. in lettering not less than 1 ½ inches in height. Such letters shall never be covered from public view when the vehicle is being used in the alcohol beverage business.

You may not transport liquor in any vehicles that are not fully described in your application for a private carriers permit.

IMPORTANT: The holder of a private carrier permit may transport liquor from one wet area to another wet area across a dry area if that course of transportation is necessary or convenient.



Branded Vehicles

You may transport alcoholic beverages in vehicles branded with the following:

- Brand names or insignia of alcoholic beverages sold or represented
- Firm name and address of the owner of the vehicle
- Such slogans as have been approved by the Executive Director

Nothing shall preclude an upper tier member from using a branded delivery vehicle, which displays advertisement of distilled spirits, to deliver ale or wine in an area whereby the sale of distilled spirits is prohibited.

IMPORTANT: Branded vehicles, owned/operated by upper tier members, parked at a retail account for an extended period of time may violate statutory provisions prohibiting upper tier members from providing something of benefit to a retailer.



TABC

Wholesaler's Permit (W) and Private Carrier's Permit (O)

Local Fees and Taxes

The governing body of an incorporated city or town may levy and collect a fee not to exceed one-half of the state fee for each license issued for premises located within the city or town. The commissioners court of a county may levy and collect a fee equal to one-half the state fee for each license issued for premises located within the county.

Those authorities may not levy or collect any other fee or tax from the licensee except general ad valorem taxes, the hotel occupancy tax levied under Chapter 351, Tax Code, and the local sales and use tax levied under Chapter 321, Tax Code. The commission or administrator may cancel a license if it finds the licensee has not paid a fee levied under this section.



Cancel or Deny Permit

The commission or administrator may cancel or deny a permit for the retail sale or service of alcoholic beverages, including a permit held by the holder of a food and beverage certificate, if it finds that the permit holder or applicant has not paid delinquent ad valorem taxes due on that permitted premises or due from a business operated on that premises to any taxing authority in the county of the premises.

A permit holder or applicant is presumed delinquent in the payment of taxes due if the permit holder or applicant:

- Is placed on a delinquent tax roll prepared under Section 33.03, Tax Code;
- Has received a notice of delinquency under Section 33.04, Tax Code; and
- Has not made payment required under Section 42.08, Tax Code.



TABC

**Wholesaler's Permit (W) and
Private Carrier's Permit (O)**

Congratulations!



TABC

Wholesaler's Permit (W) and Private Carrier's Permit (O)

Certificate of Completion

This certifies that:

Name: _____

Has successfully completed the Responsibilities Course for a Wholesaler's Permit (W) and Private Carrier's Permit (O) offered by the Texas Alcoholic Beverage Commission.

Business Trade Name: _____

Business Location Address: _____

☐ Check this box if you would like additional information in regards to your responsibilities.

By signing this certificate you acknowledge that you have completed this Responsibilities Course.

Applicant Signature/Title/Position

Date

Press the Print button to print your Certificate of Completion. After the print dialogue box opens, change "Pages to Print" from "All" to "page 61" to print only your certificate.