

**REQUIREMENTS FOR RECORDS
PRIVATE CLUB
REGISTRATION PERMIT
HOLDERS**



**TEXAS ALCOHOLIC
BEVERAGE COMMISSION**

Texans Helping Businesses & Protecting Communities

REVISED

July 2021

TABLE OF CONTENTS

I.	PRIVATE CLUB ENTITY	4
II.	MEMBERSHIP	4
	A. Membership Options	
	B. Members	
	C. Membership Committee	
III.	MEMBERSHIP RECORDS	5
	A. Application Requirements	
	B. Membership Committee Minutes	
	C. Membership Book	
IV.	TEMPORARY MEMBERS	7
	A. Definition	
	C. Temporary Membership Records	
V.	GUEST	8
	A. Definition	
	B. Service Charge Billed to Member	
	C. Hotel Guest	
VI.	PURCHASE AND REPLACEMENT OF ALCOHOLIC BEVERAGES... ..	8
	A. Original stocking of the bar for a new permit	
	B. Equal assessment Pool System	
	C. Alcoholic beverage replacement account	

TABLE OF CONTENTS

VII.	CONSENT TO INSPECTION.....	10
	A. Premises	
	B. Books and Records	
VIII.	SUSPENSION AND CANCELLATION	10
IX.	FOOD SERVICE	11
X.	GROSS RECEIPTS TAX	11
XI.	EXHIBITS	
	Exhibit 1 - Preliminary Member Application Process and Records	
	Exhibit 2 – Preliminary Membership Application	
	Exhibit 3 - Membership Committee Minutes	
	Exhibit 4 - Membership Records	
	Exhibit 5 - Request for Approval of Machine Bookkeeping (Form C-41)	
	Exhibit 6 - Temporary Membership Card Order From (Form C-8)	
	Exhibit 7 - Temporary Membership Book Record	
	Exhibit 8 - Equal Assessment Pool System Record	
	Exhibit 9 - Replacement Account/Operating Account Ledgers	
	Exhibit 10 - Private Club Revenue and Expenditure Flow Chart	

The following information highlights important record keeping requirements for Private Club Registration permittees. This packet is a guideline and not meant to be all inclusive of every regulation pertinent to the Private Club Registration permit which is contained in the Texas Alcoholic Beverage Code or the Texas Alcoholic Beverage Commission Rules.

I. PRIVATE CLUB ENTITY

A private club must be set up as either an **UNINCORPORATED ASSOCIATION OF PERSONS** or as a **NON-PROFIT CORPORATION**. It should be noted that the majority of private clubs are registered with the Secretary of State as unincorporated associations of persons. Regardless of which entity is used, the entity **SHALL** be treated as a separate entity from any individual or other business entity operating at the location. For example, when submitting a federal income tax return, a separate income tax return must be filed for the club entity. **DO NOT** include the club's revenue or expenses on schedule C of a personal 1040 income tax return. **DO NOT** include the revenue or expenses of the club on another business returns such as a restaurant, motel, or management company. The I.R.S. prefers the club file the return using an 1120 income tax return.

The term "nonprofit" does not mean the club entity cannot make a profit. The private club entity may make a profit and as required by the Alcoholic Beverage Code, must operate in the black to qualify to retain and renew its private club registration permit. This usually is the funds left after paying management fees, lease/sublease rentals, alcohol purchases, gross receipts & sales tax, employee salaries, and other expenses of the private club. Members of a non-profit association or non-profit corporation do not receive profits in the form of dividends and have liability for debt the club may incur.

Note: A small number of country clubs have been setup as For-Profit entities selling stock membership to each member. In these cases, the members are stockholders and have a vested interest in the club facilities.

II. MEMBERSHIP

A. Membership Options [Code Section 32.02.]

1. Each Private Club Registration permittee shall pay a fee for each separate place of business. The original application and each subsequent renewal will be for two years.
2. The annual state fee, unless fee exempt fraternal or veterans organization, shall authorize unlimited membership.

3. A permit holder who has elected to restrict the holder's authorized activities under the permit as provided by Section 32.01(b) of this code, ("restricted to the storage and service of wine and malt beverages for members of the club") shall pay an original permit fee for two years of \$3,000 and a two year permit renewal fee of \$3,000.

B. Members

1. No private club shall be qualified to hold a Private Club Registration permit unless it has: Fifty (50) or more members from the same county as the club is located or maintains one hundred (100) members total at all times; [Sec. 32.03 (e)]
2. The two options that a private club has when issuing membership applications is non-preliminary and preliminary. If the applicant is non-preliminary, he or she must be acted upon and approved by the membership committee before the applicant can receive service of an alcoholic beverage. "The (membership) committee or board may authorize the (membership committee) chairman or a designated agent to *issue preliminary memberships* without the approval of the committee or board for a period not exceeding seven (7) days on the request of an applicant for membership. A preliminary member has all of the privileges of membership in the club." [Sec. 32.03(d)] "The club shall remit the fees and record and report preliminary memberships as the Commission or the administrator prescribes." [Sec. 32.03(d)] Exhibits 6 and 7. "If the committee or board does not approve the application before the expiration of the preliminary membership, the club shall pay to the state a fee of \$3.00" [Sec. 32.03(d)]. This may be accomplished by documenting the issuance and deletion of a temporary membership card for the applicant.
3. All members, except for charter members, must be approved by at least three members of the membership committee at a meeting of such committee. [Rule 41.52 (c)(1)(C)] No application for preliminary membership may be approved until the application has been filed with the chairman of the membership committee or board and approved by the chairman. [Sec.32.03(d)] No membership shall be terminated except by action of the membership committee or by written resignation of the member. Resignation of any member shall be recorded immediately in the minute book of the membership committee and in the well- bound membership book. [Rule 41.52(c)(2)]
4. Bylaws should designate the length of membership. If the bylaws do not designate a length of membership, a membership meeting should be held in accordance with the bylaws to establish a length of membership. If memberships are deleted prior to expiration, the club should provide written requests from these members or reasonable documentation supporting the reason for deletion.

C. Membership Committee

1. A private club shall have a membership committee:
 - a. Composed of three or more members of the club [Rule 41.52(c)(1)(B)]
 - b. Vested with authority by charter, by-law, or regulation to approve or reject membership applications and terminate existing memberships.

[Rule 41.52(c)(1)(B)]

2. No employee of the club shall be eligible to serve on the membership committee or board.
[Sec 32.03(c)]

III. MEMBERSHIP RECORDS

A. Application Requirements

1. All applicants should complete an application (**Exhibit 2**) which shall include the following information:
 - a. Applicant's complete name,
 - b. Applicant's complete address inclusive of zip code,
 - c. Date of application,
 - d. Signature of applicant.
2. If the application for membership is a *preliminary application*, the membership committee must meet within seven (7) days and consider the application for membership. [Sec. 32.03(d)] If the application for membership is a non-preliminary, the membership committee has no time limitation in which to consider the application for membership, as the prospective member is denied service of alcoholic beverages until such time as the applicant is actually approved by the committee. (**Exhibit 1**)
3. All applications for membership should be retained in chronological order by date, regardless of whether the applicants were approved or rejected.
4. If an approved machine membership computer bookkeeping system is utilized to process/verify preliminary applications, the permittee must obtain written consent from the prospective member when accessing electronically readable license/identification information and proof of such consent must be maintained in chronological order with the permittee's membership records (Rule Section 41.52 (g)). This release may be printed on the preliminary membership application and signed by the applicant as part of the application process.

B. Club Membership Committee Minutes [Rule 41.52 (c) (1) (B)] (Exhibit 3)

1. When considering a membership application or termination of membership, the membership committee shall keep written minutes showing:
 - a. Meeting date
 - b. Names of all committee members present [signatures of at least three (3)]
 - c. Name of any person admitted to membership
 - d. Name of any person whose membership was terminated
2. No minutes shall be required of any discussion or action regarding a membership application that is denied. [Rule 41.52(c)(1)(B)] However, if a preliminary membership applicant is denied, the club is responsible for the payment of a \$3.00 membership fee since the applicant was granted full club privileges pending review by the membership committee. This may be accomplished by documenting the issuance and deletion of a temporary membership card for the applicant

C. Membership Book [Rule 41.52 (c)(1)(D)] (Exhibit 4)

1. The club shall keep a well-bound book in which is shown the following about each member (including charter members):
 - a. Full name of the member
 - b. Initial membership number of member that shall be issued in sequence
 - c. Current complete address of such member
 - d. Date such member was admitted to membership
 - e. Date such member was removed from membership
2. A club using a business machine (computer) to maintain its membership records shall not be required to keep a well-bound book if such machine provides such information as shall be required by the administrator, and is approved in writing by the administrator or the administrator's designated representative. **(Exhibit 5)**

IV. TEMPORARY MEMBERS

A. Definition [Sec. 32.09]

The manager or other person in charge of the club premises may allow a person to enter the club if he possesses a valid temporary membership card which has no erasures or changes and which has the temporary dates in a prominent position on the card. A temporary member:

1. May enjoy the club's services and privileges for a period of not more than three (3) days per invitation
2. May bring not more than three (3) guests to the club and must remain in their presence while they are at the club
3. At the time of his/her admission, the temporary member shall pay the club a fee of \$3, which shall represent the fee payable by the permittee to the state. All fees and payments from temporary members shall be collected in cash or through credit cards approved by the Commission or administrator. Collection of this fee may be accomplished by issuing a temporary membership card to the temporary member.
4. The Commission shall issue temporary membership cards to any holder of a Private Club Registration permit only in quantities of at least 50 cards at one time. If larger quantities are requested, the same shall be issued only in multiples of 50. [Rule 41.49(c)(3)] Temporary membership cards shall be issued upon written request of a club on forms provided by the Commission (a completed *Private Club Registration Permittee Order & Invoice for Temporary Membership Cards*, Form C-8) together with the proper remittance. [Rule 41.49(c)(2)] Exhibit 4.

B. Temporary Membership Records [Rule 41.49(a)(3)] (Exhibit 6 & 7)

1. A holder of a Private Club Registration permit shall prepare a record with entries made in chronological order showing the following information about temporary membership

cards issued:

- a. Date issued
 - b. Name of the person to whom the card was issued
 - c. Serial number of the temporary membership card
2. **NOTE:** The club may note if the temporary card was issued (deleted) to pay the fee for a preliminary member denied membership or the club's failure to approve a preliminary membership within the seven-day application period.

V. GUEST

A. Definition

1. "The word 'guest' shall mean an individual who is personally known by the member or one of the member's family and who is admitted to the club premises by personal introduction of, or in the physical company of, the member or one of the member's family." [Rule 41.52(d)(3)]
2. "Guests shall be limited to those who accompany a member or temporary member onto the premises or for whom a member, other than a temporary member, has made prior arrangements with the management of the club."
[Sec. 32.10(a)]

B. Service Charge Billed to Member [Sec. 32.10(b)]

No guest shall be permitted to pay, by cash or otherwise, for any service of alcoholic beverages. Any charge for a service rendered to a guest by the club must be billed by the club to the member or temporary member sponsoring the guest. A club shall bill a member other than a temporary member for the service of guests in the club's regular billing cycle.

C. Hotel Guest [Sec. 32.10(c)]

The manager of a hotel who is a member of a Private Club located within the hotel building may:

1. *Issue a guest card* to a patron of the hotel who is staying in the hotel overnight or longer
 - a. the holder of the guest card may be served alcoholic beverages in the club or the holder's hotel room
 - b. the guest may not be allowed to pay, by cash or otherwise, at the time of service in the private club
2. The charge for service shall be *billed to the hotel manager's account* in the hotel and shall be collected by the hotel manager along with other hotel charges including the charge for using the hotel room, when the patron leaves the hotel.
3. The hotel records shall be available for inspection at the request of the Commission

VI. Purchase and Replacement of Alcoholic Beverages [Sec. 32.06]

The alcoholic beverages stored and used in a private club must be owned by the members.

This was accomplished in the past by members pooling their money and the club using the pooled money to purchase the alcoholic beverages to be served in the club. Money pooled came from members being assessed (usually monthly) a service fee. This type of system is referred to as the “**Pool Assessment System**”. A few exclusive clubs still use this type of pool system today. In 1977, the Texas Legislature passed legislation that allowed clubs to designate a percentage of gross receipts from the service of alcoholic beverages to be deposit into a special account to be used exclusively for purchasing alcoholic beverages. The replacement account belongs to the club’s membership; consequently, the alcoholic beverages purchased with that money belongs to the club’s members. This type of pool system is known as the “**Pool Replacement System**”.

A. Original stocking of the bar for a new permit:

1. Purchase with **money assessed equally from the original (charter) members.** [Sec. 32.06(a)]. Each member should acknowledge with a signed document the amount of the individual assessment.
2. The original purchase may be **funded from a loan to the club** by a third person Guaranteed by all the members (pro rata share). A person who provides a loan to the club under this subsection may be related or unrelated to the club. A loan for the original purchase may be repaid from the alcoholic beverages replacement account. [Sec. 32.06(a)]

B. Equal Assessment Pool System

1. If operating under the pool system, whereby each member is assessed equally in advance, keep a well-bound book in which is recorded the following about each member of the pool:
 - a. Name and membership number
 - b. Date and amount of each liquor pool assessment
 - c. Date of payment of the assessment

The information required above may be kept in the well-bound membership book required by Number III (B)(1) above. [Rule 41.52(c)(1)(H)] **(Exhibit 8)**

3. "Each holder of a Private Club Registration permit operating under the pool system shall require each member of the pool to participate equally in the purchase of all alcoholic beverages and the replacement of all alcoholic beverages shall be purchased with money assessed and collected in advance from each member equally. No money from any other source may be used to purchase or replace alcoholic beverages purchased for use under the pool system. [Rule 41.51(a)]

C. Alcoholic Beverages Replacement Account [Sec. 32.06]

If operating under the pool system, whereby an alcoholic beverage replacement account is established, "The club shall maintain a monthly record of the total amount of alcoholic beverage service charges collected, the amount deposited in the replacement account, the amount used to purchase alcoholic beverages or repay a loan for the original purchase of alcoholic beverages, and the amount transferred to the club's general operating account." [Sec. 32.06(b)(5)]**(Exhibit 9)**

“A private club may combine the club’s alcoholic beverage replacement account, general operating account, and any other account into a **single master account if the master**

account is maintained in accordance with generally accepted accounting principles and the club can generate statements reflecting the funds allocated to each component account. If the club contracts with a third party to provide management or other services for the club, the club may permit the club's master account to be combined with the master accounts of other clubs to which the third party provides similar services if the combined account is maintained in accordance with generally accepted accounting principles and the third party is able to generate, for the commissioner's review on request, statements reflecting the funds allocated to each component account (each club) of the combined account and the club's master account. [Sec. 32.06(c)]

1. Source of the Funds:

"No money other than the designated percentage portion of service charges may be deposited in the replacement account." [Sec. 32.06(b)(2)]

The amount to be deposited in the alcoholic beverages replacement account should be:

- (1) Computed daily
- (2) Recorded on the daily summary (May designate designated percentage on cash register tapes or service checks)
- 3) Deposited in a separate bank account or ledger noted with a running balance

2. Use of Funds:

- a. "The replacement of alcoholic beverages may be paid for only from money in the replacement account;" [Sec. 32.06(b)(3)] (bank account or ledger accounting system)
- b. "The club's governing body may transfer from the replacement account to the club's general operating account any portion of the replacement account that the governing body determines is in excess of the amount that will be needed to purchase replacement alcoholic beverages or repay a loan for the original purchase of alcoholic beverages, but it may make only one transfer in a calendar month;" [Sec. 32.06(b)(4)] **Note:** funds may not be moved from the general operating account to the replacement account to supplement the fund.

VII. CONSENT TO INSPECTION

A. Premises [Sec. 32.12]

"The acceptance of a Private Club Registration permit constitutes an express agreement and consent on the part of the Private Club that any **authorized representative of the Commission or any peace officer** has the right and privilege to freely enter the club premises at any time to conduct an investigation or to inspect the premises for the purpose of performing a duty imposed by this Code."

B. Books and Records

1. "All books and records pertaining to the operation of any permittee club, including a current listing correct to the last day of the preceding month of all members of the club

who have liquor stored on the club premises under either the locker or pool system, shall be made available to the Commission or its authorized representative on request." [Sec. 32.13]

2. "Keep all books, records and minutes required herein on the premises of such club and make them available to any representative of the Commission upon reasonable notice." [Rule 41.52(c)(1)(E)]

VIII. SUSPENSION AND CANCELLATION [Rule 41.52(f)(2)]

"After notice and hearing, the administrator may suspend for a period not exceeding 60 days, or cancel a Private Club Registration permit if he finds that the club or any of its members, agents, servants or employees have made a false statement or a misrepresentation in any book, record, minutes, report, or other written matter required to be kept or reported by this section or by any provision of the Texas Alcoholic Beverage Code."

IX. FOOD SERVICE

"The club must provide regular food service adequate for its members and their guests." [Sec 32.03(g)]

"The term 'food service adequate for its members and their guests' shall mean that complete meals shall be available **on the club premises** for service to members, their families, and guests." [Rule 41.52(e)]

Adequate food service shall mean:

1. Meals are complete, i.e., the meal must include an entrée and side dishes.
2. Meals are prepared on the premises or catered and served on the premise.
3. If catered, contract should be in place and member billing must be through the club.
4. Meals are regular, i.e., when the club is open, although they could be restricted to regular mealtimes (lunch and dinner).
5. Meals are not prepackaged, such as frozen dinners.

X. GROSS RECEIPTS TAX

As of January 1, 1994, the Comptroller of Public Accounts collects the Gross Receipts Tax and sales tax on the service of alcoholic beverages. For information concerning record keeping requirements and taxability issues of the Gross Receipts, contact the office of the Comptroller of Public Accounts.

RECOMMENDED PRELIMINARY APPLICATION PROCESS AND RECORDS

Exhibit 1

A. APPLICATION

1. Applicant should complete an application (Exhibit 2), which is identified as a preliminary application.
2. Membership Committee must meet within seven (7) days and consider the application for membership. [Sec. 32.03(d)]
3. All applications for membership should be retained in chronological order regardless of whether the applicants were approved or rejected

B. APPROVED FOR MEMBERSHIP

1. For an applicant to be considered as *approved for membership within seven (7) days*, the membership committee meeting minutes must show:
 - a. Meeting date
 - b. Names of all committee members present (minimum of three)
 - c. Name of the applicant approved for membership.
2. The following information about the new member should be entered in the *well-bound membership book*.
 - a. Full name of the member
 - b. Initial membership number, which shall be issued in sequence
 - c. Current complete address of such member
 - d. Date such member was admitted to membership

C. NOT APPROVED FOR MEMBERSHIP

1. "If the committee or board does not approve the application before the expiration of the preliminary membership (7 days), the club shall pay to the state the fee of \$3.00." [Sec. 32.03(d)].
2. This may be accomplished by documenting the issuance and deletion of a temporary membership card for the applicant.

**PRELIMINARY MEMBER
APPLICATION FOR MEMBERSHIP**

EXHIBIT 2

Name: _____

Date of Birth: _____ Date: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Phone: _____ Spouse's Name: _____

Occupation: _____

Billing Address: _____

Applicant Signature: _____

Recommended by: _____

Approved By: _____

MEMBERSHIP AGREEMENT

Any member bringing a guest will always be responsible for his guest. A guest of a temporary member or preliminary member must leave if the temporary or preliminary member leaves the premises.

Applicant Signature

PRELIMINARY MEMBERSHIP: Applicant wishes to consume alcoholic beverages upon completing an application.

NOTE: This is not a form provided by the TABC (Sample)

Membership Committee Minutes

Tradename _____

The membership committee met on this date_____. The names of the membership committee present are:

_____, _____, and_____.

A motion was made and seconded that the following members be approved as members:

<u>Membership Number</u>	<u>Membership Name</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

A motion was made and seconded that the following members be deleted from membership.

<u>Membership Number</u>	<u>Membership Name</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

1. Total Members Last Meeting	_____	<u>Membership Committee Signatures</u>
2. New Members	_____	
3. Total (1+2)	_____	X_____
4. Members Deleted	_____	X_____
5. Total Members (3-4)	_____	X_____

This is not a form provided by the T.A.B.C.

EXHIBIT 3

TEXAS ALCOHOLIC BEVERAGE COMMISSION

REQUEST FOR APPROVAL OF MACHINE BOOKKEEPING SYSTEM

Tradename: _____ Permit Number: _____

Street Address: _____ City: _____ Zip: _____

Mail Address: _____ City: _____ Zip: _____

Approval is requested for the use of a machine bookkeeping system. A detailed explanation of the system is attached. The person listed below as Applicant may be contacted to review the proposed system or answer any questions concerning the system.

Name: _____ Phone No.: _____

Street Address: _____ City: _____ Zip: _____

Mail Address: _____ City: _____ Zip: _____

List below all permits currently approved to utilize this system or who have filed a request for approval to utilize this system:

Tradename	City	Permit No.:
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Attach a supplemental list if additional space is needed.

Applicant Signature and Title

This authorization is granted under the conditions of Section 5.51 of the Texas Alcoholic Beverage Code. If this statute or the listed conditions, instructions, or other requirements of this Commission are not complied with, this authorization may be revoked.

Approved: _____
Regional Audit Manager Date

SEE REVERSE SIDE FOR STATUTE, CONDITIONS, AND INSTRUCTIONS

EXHIBIT 5(1)

INFORMATION AND INSTRUCTIONS FORM C-41

The holder of any T.A.B.C. permit or license which is required to maintain bookkeeping records for the Commission, may request to maintain those records on a (computer) business machine.

STATUTE REFERENCES

The Texas Alcoholic Beverage Code states:

"Sec. 5.51. BOOKKEEPING RECORDS. A permittee who holds a permit issued under Chapters 28 through 33 of this code may elect to keep all records required under this code on a machine bookkeeping system. A permittee who desires to use such a system must submit a written application for commission approval of the system before implementing the system..."

Texas Alcoholic Beverage Commission Rule 41.52(c)(1)(D) states:

"...a club using a business machine to maintain its membership records shall not be required to keep a well bound book if such machine provides such information as shall be required by the administrator, and is approved in writing by the administrator;"

CONDITIONS

Request for approval of a machine bookkeeping system must be made by the permit holder, or an officer on a completed Form C-310 and forwarded for evaluation to the local regional audit office of the permit holder making the request. A separate Form C-310 must be filed for each permit requesting approval of a system. The Form C-310 must be accompanied by a detailed explanation of the system for which approval is requested. Any systems approved will have to include, but not be limited to, the following characteristics:

1. The system must provide an audit transaction trail.
2. The system must provide all records and information required by the Texas Alcoholic Beverage Commission Code and Rules.

INSTRUCTIONS:

1. Submit the original and two copies of this form for evaluation to the local Regional Office of the Texas Alcoholic Beverage Commission. If approved, the original form will be returned to the permit mailing address. The form should be kept on the licensed premise for future inspection and audit purposes. Attach sample documents (Exhibits).
2. If a third-party computer company is involved, an approved copy will be submitted to the vendor.
3. A final copy will be maintained by the Regional Office for inspection and audit purposes.

EXHIBIT 5(2)

**TEXAS ALCOHOLIC BEVERAGE COMMISSION
PRIVATE CLUB REGISTRATION PERMIT HOLDERS ORDER &
INVOICE FOR TEMPORARY MEMBERSHIP CARDS**

TABC USE ONLY

Date: _____ Invoice No.: _____ Register No.: _____

From: _____ Thru _____ Quantity: _____

Amount Received: \$ _____

INSTRUCTION: Prepare an original and one copy of this form. The copy of the form should be retained in your files and the original shall be forwarded to:

**TEXAS ALCOHOLIC BEVERAGE COMMISSION
P O BOX 13127
AUSTIN TX 78711-3137**

A completed copy of this form will be returned to you along with the Temporary Membership Cards. When issuing these cards, all information must be typed or printed in ink including the signature of the person issuing the card. Each card must show: (1) To Whom Issued; (2) Name and Location of the Club; (3) Period of Membership; and (4) Signature and Title of Person Issuing Card. A record of the Temporary Membership Cards issued **must** be made in a permanent record when each card is issued. This record must be maintained on the licensed premises for examination by any representative of the Commission. The permanent record must show: (1) The Date Issued; (2) The Name of the Person to Whom the Card Was Issued; and (3) The Serial Number of the Temporary Membership Card Issued. Any national credit card, which is acceptable to the club, can be used for the \$3.00 fee and payments from the Temporary Member.

DATE OF ORDER _____ PERMIT NUMBER N _____

TRADE NAME _____

STREET ADDRESS _____ CITY _____

MAILING ADDRESS _____ CITY _____

COUNTY _____ ZIP CODE _____

NUMBER OF TEMPORARY MEMBERSHIP CARDS ORDERED _____
(IN MULTIPLES OF 50 CARDS ONLY)

MULTIPLY BY STATE FEE X **3.00** _____

PAYMENT DUE WITH ORDER \$ _____

NOTE: Temporary membership cards must be ordered in multiples of fifty (50) cards. Payment of the amount due must accompany this order and must be payable to the Texas Alcoholic Beverage Commission.

Signed _____

Club Officer Signature & Title

EXHIBIT 6

TEMPORARY MEMBERSHIP CARD

EXAMPLE

This example is a replica of a Temporary Membership Card. An authentic card will contain the same information in the same format. The background will be blue with an imprinted State of Texas Seal.

TEMPORARY MEMBER	No. 2999999
NAME OF MEMBER	
CLUB NAME	CITY
FROM	TO
NOT TO EXCEED 3 DAYS	
ISSUED BY & TITLE	

NOTE: USE ONLY INK OR BALL POINT PEN

HEADINGS IN THE TEMPORARY MEMBERSHIP BOOK RECORD *

EXAMPLE

TEMPORARY MEMBERSHIP CARD NUMBER	TEMPORARY MEMBER'S NAME	DATE CARD ISSUED	PRELIMINARY MEMBER	DATE OF PRELIMINARY APPLICATION

This form is not provided by the T.A.B.C.

EXHIBIT 7

POOL SYSTEM BOOK

Must Be Recorded in A Well-Bound Book

MEMBERSHIP NUMBER	MEMBER'S NAME	DATE OF ASSESS	AMOUNT	DATE PAID	DATE OF ASSESS	AMOUNT	DATE PAID	DATE OF ASSESS	AMOUNT	DATE PAID

This is not a form provided by the T.A.B.C.

EXHIBIT 8

PRIVATE CLUB REPLACEMENT ACCOUNT DAILY SUMMARY

For the Month of: _____

1	2	3	4	5
DAY	TOTAL DAILY TAXABLE GROSS RECEIPTS	REPLACEMENT ACCOUNT AMOUNT (Column 2 x ___%)	(P)URCHASE (T)RANSFER	ACCOUNT BALANCE
PRIOR MONTH'S BALANCE				
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
TOTAL				

This form is not provided by the T.A.B.C.

EXHIBIT 9(1)

General Operating and Replacement Bank Account Check Register

1	2	3	4	5	6	7	8	9	10	11	12	13
Date	Daily Taxable Gross Receipts Liq,Wine,Beer	General Account Percentage(%) / Deposit (Col. 2 x %)	Actual Deposit	Check Number	Type of Payment or Vendor	Check Amount	General Account Balance (8 +3 -7)or(8 +4 -7)	Replacement Percentage(%) / Deposit (Col. 2 x %)	Actual Deposit	Check Number/s	L,W,B Purchase/ Transfer	Replacement Account Balance (13 +9 -12)or(13 +10 -12)
Prior month's balance												
01.												
02.												
03.												
04.												
05.												
06.												
07.												
08.												
09.												
10.												
11.												
12.												
13.												
14.												
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Totals												

EXHIBIT 9(2)

General Operating and Replacement Bank Account Check Register

1	2	3	4	5	6	7	8	9	10	11	12	13
Date	Daily Taxable Gross Receipts Liq,Wine,Beer	General Account Percentage(%) / Deposit (Col. 2 x %)	Actual Deposit	Check Number	Type of Payment or Vendor	Check Amount	General Account Balance (8 +3 -7)or(8 +4 -7)	Replacement Percentage(%) / Deposit (Col. 2 x %)	Actual Deposit	Check Number/s	L,W,B Purchase/ Transfer	Replacement Account Balance (13 +9 -12)or(13 +10 -12)
Prior month's balance							\$10,000.00					\$10,000.00
01.	\$500.00	\$350.00	350.00				10,350.00	\$150.00				10,000.00
02.	500.00	350.00	350.00				10,700.00	150.00				10,000.00
03.	500.00	350.00	350.00	1111	XYZ Mgr	\$1550.00	9,500.00	150.00				10,000.00
04.	500.00	350.00	350.00				9,850.00	150.00	\$600.00	Deposit 1-4		10,600.00
05.	500.00	350.00	350.00				10,200.00	150.00	150.00			10,750.00
06.	500.00	350.00	350.00				10,550.00	150.00	150.00			10,900.00
07.	500.00	350.00	350.00	2222	XYZ Sublease	1550.00	9,350.00	150.00	150.00	1001	1,500.00	9,550.00
08.	500.00	350.00	350.00	3333	XYZProm,Note	1550.00	8,150.00	150.00	150.00			9,700.00
09.	500.00	350.00	350.00				8,500.00	150.00	150.00			9,850.00
10.	500.00	350.00	350.00				8,850.00	150.00	150.00			10,000.00
11.	500.00	350.00	350.00				9,200.00	150.00	150.00			10,150.00
12.	500.00	350.00		4444	14%GR Tax	2170.00	7,030.00	150.00	150.00			10,300.00
13.	500.00	350.00					7,030.00	150.00	150.00			10,450.00
14.	500.00	350.00					7,030.00	150.00	150.00			10,600.00
15.	500.00	350.00					7,030.00	150.00	150.00	1002	750.00	10,000.00
16.	500.00	350.00	1,750.00		Deposit 12-16		8,780.00	150.00	150.00	1003	1,200.00	8,950.00
17.	500.00	350.00	350.00				9,130.00	150.00	150.00			9,100.00
18.	500.00	350.00	350.00	5555	ConcessAgree	1550.00	7,930.00	150.00	150.00			9,250.00
19.	500.00	350.00	350.00	6666	Member Co.	600.00	7,680.00	150.00	150.00			9,400.00
20.	500.00	350.00	350.00	7777	Big Liquor-Sup	100.00	7,930.00	150.00	150.00			9,550.00
21.	500.00	350.00	350.00	8888	Accountant	800.00	7,480.00	150.00	150.00			9,700.00
22.	500.00	350.00	350.00	9999	Joe Law Off.	1000.00	6,830.00	150.00	150.00			9,850.00
23.	500.00	350.00	350.00	10000	Tex Carpentry	500.00	6,680.00	150.00	150.00			10,000.00
24.	500.00	350.00	3350.00		Transfer/Repl.		10,030.00	150.00	150.00			7,150.00
25.	500.00	350.00	350.00				10,380.00	150.00	150.00	Transfer/Gen	3,000.00	7,300.00
26.	500.00	350.00	350.00				10,730.00	150.00	150.00			7,450.00
27.	500.00	350.00	350.00				11,080.00	150.00	150.00			7,600.00
28.	500.00	350.00	350.00				11,430.00	150.00	150.00			7,750.00
29.	500.00	350.00	350.00				11,780.00	150.00	150.00			7,900.00
30.	500.00	350.00	350.00				12,130.00	150.00	150.00			8,050.00
31.	500.00	350.00	350.00				12,480.00	150.00	150.00			8,200.00
Totals	\$15,500.00	\$10,850.00	\$ 13,850.00				\$11,370.00	\$12,480.00	\$4,650.00	\$4,650.00	\$6,450.00	8,200.00

EXHIBIT 9(3)

