

**INSTRUCTIONS FOR
MONTHLY TAX RETURN OF
TABLE WINE WHOLESALERS FOR TABLE WINE
CONTAINING GREATER THAN 16.5% ALCOHOL BY VOLUME (ABV)
FORM TW-2, CLASS II**

This tax return with remittance must be received by the Alabama Alcoholic Beverage Control Board in Montgomery, Alabama prior to the 15th day of the second month following the month of receipt of the table wine. [Code of Alabama 28-7-16(b)(2)].

License Number: Complete license number assigned by the ABC Board. (Example: 100-000123456. The complete license number is the type (“100”) and the 9 digits shown as the license number.)

County: Enter the county where your warehouse is located.

Wholesaler Name: Trade name as listed on your license issued by the ABC Board.

Contact Person: Name of contact person if we have any questions about this report. If that person has changed since your last report, please check the box for new contact.

E-mail Address: E-mail address of the contact person listed.

Phone Number: Phone number of the contact person listed.

Reporting Period: Month and year of period reported.

Liters Received from Licensed Manufacturer or Importer Containing Greater than 16.5% Alcohol by Volume: The total liters of table wine containing greater than 16.5% alcohol by volume received during the reporting period on Form TW-4.

Adjustments:

- **Total Liters Sold to Military:** The total liters of table wine containing greater than 16.5% alcohol by volume claimed for sales to the military reported on Form TW-4. Documentation will be required during the on-site audit to allow the credit.
- **Total Liters Sold at Export:** The total liters of table wine containing greater than 16.5% alcohol by volume claimed for export sales reported on Form TW-4. Documentation will be required during the on-site audit to allow the credit.
- **Verified Breakage:** The total liters of table wine containing greater than 16.5% alcohol by volume claimed for verified breakage reported on Form TW-8. This credit is only allowed if the form has been witnessed/signed by an ABC Board Representative.
- **Return to Manufacturer:** The total liters of table wine containing greater than 16.5% alcohol by volume claimed for all credit memos. A copy of the original invoice and credit memo from the manufacturer/supplier must be attached to your report for the credit to be allowed.
- **Robbery:** The total liters of table wine containing greater than 16.5% alcohol by volume claimed for inventory stolen. A police report with a detailed listing of stolen product and sizes must be attached.
- **Miscellaneous:** The total liters of table wine containing greater than 16.5% alcohol by volume claimed for any miscellaneous items which has received **prior approval** of the ABC Board. Documentation must be attached.

Total Net Adjustments: The sum of all adjustments above.

Total Taxable Liters: The sum of Liters Received from Licensed Manufacturer or Importer Containing Greater than 16.5% Alcohol by Volume plus or minus Total Net Adjustments.

Total Tax Due: Total Taxable Liters multiplied by \$2.42

Other Adjustments: The dollar amount of tax credit or debit. This row should be used for reporting any reduction or increase in taxes as authorized by the ABC Board. This row should also be used for reporting any tax due or overpaid from a prior audit period. For example: This row is to be used: **(a)** if you are notified that on your last monthly return you did not pay the correct tax and you are to remit the tax due with your next monthly return; **(b)** if you are notified that on your last monthly return you paid too much tax and you are to take a credit for this overpayment on your next monthly return; or **(c)** you are notified, after our site audit, that you either overpaid (credit) or underpaid taxes (tax due) during the audit period and you are to either remit the amount due or take a credit for overpayment.

Revised 01/2026

Total Tax Due: Sum of Total Tax Due and Other Adjustments. This is the amount you should remit to the ABC Board with your Monthly Tax Return of Table Wine Wholesalers Greater than 16.5% Alcohol By Volume.

Signature: Preparer or owner must sign report.

Please refer to the SAMPLE attached for guidance in completing this form.

If you have questions, you may contact the Tax & Trade Practices Division at (334) 260-5408 or audit@abc.alabama.gov.

A digital form of this entire workbook should be emailed to audit@abc.alabama.gov. Mail Form TW-2 along with payment to the following address:

State of Alabama
Alabama Alcoholic Beverage Control Board
ATTN: Finance and Services Division
P.O. Box 1151
Montgomery, Alabama 36101

INSTRUCTIONS FOR
MONTHLY STOCK REPORT OF TABLE WINE WHOLESALERS
TABLE WINE CONTAINING GREATER THAN 16.5% ALCOHOL BY VOLUME
FORM TW-3, CLASS II

DO NOT INSERT ROWS ON THIS FORM. YOU MAY ADD COLUMNS AS NEEDED FOR ADDITIONAL SIZES.

Monthly Stock Report of Table Wine Wholesalers, Table Wine Containing Greater than 16.5% Alcohol by Volume, is to be included with the Monthly Tax Return of Table Wine Wholesalers, Table Wine Containing Greater than 16.5% Alcohol by Volume, and must be filed prior to the 15th day of the second month following the month of receipt of the table wine. [Code of Alabama 28-7-16(b)(2)].

License Number: Complete license number assigned by the ABC Board. (Example: 100-000123456. The complete license number is the type (“100”) and the 9 digits shown as the license number.)

Wholesaler Name: Trade name as listed on your license issued by the ABC Board.

County: Enter the county where your warehouse is located.

Reporting Period: Month and year of period reported.

BODY OF REPORT

- **Beginning Inventory:** The ending physical inventory from the previous month's stock report or if first time stock report your beginning inventory is zero for each product size. Totals are to be reported in cases.
- **RECEIPTS: (HEADER ROW, LEAVE BLANK)**
- **Manufacturer/Importer:** Totals, by size, from the line totals on Form TW-4.
- **Transfer In:** Totals, by size, from Form TW-9.
- **SALES TO: (HEADER ROW, LEAVE BLANK)**
- **Retailers:** Total of sales, by size, to retailers. Documentation will be required during the on-site audit.
- **Military:** Total of sales, by size, to any military base. These totals will be used to calculate tax credit on tax return. Documentation of sales and proof of payment will be required during the on-site audit.
- **Export:** Sale/shipment, by size, that is shipped out-of-state. These totals will be used to calculate tax credit on tax return. **YOU MUST ATTACH A COPY OF EACH INVOICE FOR EXPORT SALES MADE DURING THE MONTH TO FORM TW-6 AND SEND TO THE ABC BOARD.**
- **Employees:** Total of sales, by size, to employees. Documentation will be required during the on-site audit.
- **Transfer Out to Wholesaler:** Totals, by size, from Form TW-10.
- **Promotional:** Totals, by size, used for promotional purposes. Documentation will be required during the on-site audit.
- **Breakage:** This row is used for items classified as depletions of inventory including breakage, stale wine, etc.; and is for inventory control purposes only. Enter the total, by size.

- **OTHER: (HEADER ROW, LEAVE BLANK)**
- **Return to Manufacturer/Importer:** Totals, by size, from credit memos of product that was returned to the manufacturer for various reasons. A copy of the original invoice and credit memo from the manufacturer/supplier must be attached for the credit to be allowed.
- **Robbery:** Totals, by size, from the police report. Copy of police report must be attached. These totals will be used to calculate tax credit on tax return.
- **Miscellaneous:** Any total, in sizes, of adjustments that do not fall into any category above only with prior approval from ABC Board.
- **Ending Inventory (in cases):** Total of book inventory calculated as:

Beginning Inventory

PLUS:
 Receipts
 Transfer Ins from other wholesalers

MINUS:
 Sales to Retailers
 Sales to Military
 Export Sales
 Sales to Employees
 Transfer Out to other Wholesalers
 Promotional
 Breakage
 Return to Manufacturer
 Robbery

PLUS OR MINUS: Miscellaneous Adjustments

EQUALS: Ending Inventory
- **Ending Physical Inventory:** The actual count of inventory on hand at the end of the month.
- **(Shortage)/Overage:** The difference between the ending book inventory and the ending physical inventory.

Please refer to the SAMPLE attached for guidance in completing this form.

If you have questions, you may contact the Tax and Trade Practices Division at (334) 260-5408 or audit@abc.alabama.gov.

**INSTRUCTIONS FOR
MONTHLY RECEIVING REPORT OF TABLE WINE WHOLESALERS
TABLE WINE CONTAINING GREATER THAN 16.5% ALCOHOL BY VOLUME (ABV)
FORM TW-4, CLASS II**

Monthly Receiving Report of Table Wine Wholesalers, Table Wine Containing Greater than 16.5% Alcohol by Volume, is to be included with the Monthly Tax Return of Table Wine Wholesalers, Table Wine Containing Greater than 16.5% Alcohol by Volume, and must be filed prior to the 15th day of the second month following the month of receipt of the table wine. [Code of Alabama 28-7-16(b)(2)].

License Number: Complete license number assigned by the ABC Board. (Example: 100-000123456. The complete license number is the type (“100”) and the 9 digits shown as the license number.)

Wholesaler Name: Trade name as listed on your license issued by the ABC Board.

County: Enter the county where your warehouse is located.

Reporting Period: Month and year of period reported.

Sizes/Cases Received: State each container size of table wine received separately. The preferred method is to state “containers per case/size in liters.” Please refer to our list of standard table wine sizes for guidance. You may add columns as needed. Ensure any columns you add give a total on the last row of the report.

Body of Report: These lines are used to report, **by supplier, by invoice number**, each shipment received during the month. You may add lines as needed. Please make sure that totals at the end of the report include all lines you may have added.

- **Supplier Name** – The trade name of the supplier that table wine containing greater than 16.5% ABV was received and purchased from during the month as it appears on the license issued by the ABC Board. All suppliers should be licensed and listed here.
- **License Number** – The complete license number of the supplier issued by the ABC Board. (Example: 200-000123456. The complete license number is the type (“200”) and the 9 digits shown as the license number.)
- **Invoice Number** – The invoice number of the document listing products by case/size which were received from the supplier. The supplier invoice must state the location (address) where the product was delivered. The invoice number should be the **exact number**, including alphanumeric characters, as shown on the invoice. Each invoice **must be** stated separately. Order numbers **are not** acceptable. You may add rows as needed. Ensure totals at the end of the report include all rows you may have added.
- **Date Received** – The date that the product was received by the wholesaler.
- **Cases Received** – The number of cases for each product size shown on each invoice received during the month.
- **Bottles Received** – The number of partial cases, stated as bottles, for each product size shown on each invoice received during the month.
- **Totals** – The total cases and bottles of each size received during the month.

Please refer to the SAMPLE attached for guidance in completing this form.

If you have questions, you may contact the Tax & Trade Practices Division at (334) 260-5408 or audit@abc.alabama.gov.

**INSTRUCTIONS FOR
EXPORT SALES
TABLE WINE CONTAINING GREATER THAN 16.5% ALCOHOL BY VOLUME (ABV)
FORM TW-6, CLASS II**

Export Sales, Table Wine containing Greater than 16.5% Alcohol by Volume, is to be included with the Monthly Tax Return of Table Wine Wholesalers, Table Wine Containing Greater than 16.5% Alcohol by Volume, and must be filed prior to the 15th day of the second month following the month of receipt of the table wine. [Code of Alabama 28-7-16(b)(2)].

YOU MUST ATTACH A COPY OF EACH INVOICE FOR EXPORT SALES MADE DURING THE MONTH TO THIS REPORT AND SEND TO THE ABC BOARD.

License Number: Complete license number assigned by the ABC Board. (Example: 100-000123456. The complete license number is the type (“100”) and the 9 digits shown as the license number.)

Wholesaler Name: Trade name as listed on your license issued by the ABC Board.

County: Enter the county where your warehouse is located.

Reporting Period: Month and year of period reported.

Sizes/Cases Shipped: State each container size of table wine containing greater than 16.5% ABV shipped separately. The preferred method is to state “containers per case/size in liters.” Please refer to our list of standard table wine sizes for guidance. You may add columns as needed. Ensure any columns you add give a total on the last row of the report.

Body of Report: These rows are used to report, **by shipped to and invoice number**, each shipment shipped during the month. You may add rows as needed. Ensure totals at the end of the report include all rows you may have added.

- **Shipped To** – The trade name of the out-of-state recipient that table wine containing greater than 16.5% ABV was shipped to during the month.
- **Location** – The city and state of the out-of-state recipient that table wine containing greater than 16.5% ABV was shipped to during the month.
- **Invoice Number** – The invoice number of document listing products by case/size which were shipped to the out-of-state recipient during the month. You may add rows as needed. Ensure totals at the end of the report include all rows you may have added.
- **Date Shipped** - The date that the product was shipped to the out-of-state recipient.
- **Cases Shipped** – The number of cases for each product size shown on each invoice shipped to the out-of-state recipient during the month.
- **Bottles Shipped** – The number of partial cases, stated as bottles for each product size shown on each invoice shipped to the out-of-state recipient during the month.
- **Totals** – The total cases and bottles of each size shipped to out-of-state recipients during the month.

Please refer to the SAMPLE attached for guidance in completing this form.

If you have questions, you may contact the Tax & Trade Practices Division at (334) 260-5408 or audit@abc.alabama.gov.

**INSTRUCTIONS FOR
REPORT OF TABLE WINE DESTROYED
TABLE WINE CONTAINING GREATER THAN 16.5% ALCOHOL BY VOLUME (ABV)
FORM TW-8, CLASS II**

Report of Table Wine Destroyed, Table Wine Containing Greater than 16.5% ABV is to be included with the Monthly Tax Return of Table Wine Wholesalers for Table Wine Containing Greater than 16.5% Alcohol by Volume, and must be filed prior to the 15th day of the second month following the month of receipt of the table wine. [Code of Alabama 28-7-16(b)(2)].

License Number: Complete license number assigned by the ABC Board. (Example: 100-000123456. The complete license number is the type (“100”) and the 9 digits shown as the license number.)

Wholesaler Name: Trade name as listed on your license issued by the ABC Board.

County: Enter the county where your warehouse is located.

Contact Person: Name of contact person if we have any questions about this report. If that person has changed since your last report, please check the box for new contact.

E-mail Address: E-mail address of the contact person listed.

Phone Number: Phone number of the contact person listed.

Reporting Period: Month and year of period reported.

Sizes: State each container size of table wine containing greater than 16.5% ABV destroyed separately.

Destruction Location: Actual location of destruction (landfill, wholesaler's location, etc).

Date Destroyed: Date of destruction witnessed by an ABC Board Representative.

Units Destroyed: Breakage is to be reported in UNITS (bottles), NOT CASES.

Total Units: Total columns for total unit count of each size.

Total Tax Credit: Total unit count multiplied by the tax amount per unit.

ABC Board Representative: An ABC Board Representative must witness actual destruction and sign the form.

Wholesaler Representative: A representative from the wholesaler must sign attesting that the destruction was in accordance with the rules, regulations, and guidelines established by the Environmental Protection Agency.

Please refer to the SAMPLE attached for guidance in completing this form.

If you have questions or need destruction witnessed by an ABC Board Representative, you may contact the Tax & Trade Practices Division at (334) 260-5408 or audit@abc.alabama.gov.

**INSTRUCTIONS FOR
TRANSFER IN OF TABLE WINE WHOLESALERS
TABLE WINE CONTAINING GREATER THAN 16.5% ALCOHOL BY VOLUME (ABV)
FORM TW-9, CLASS II**

Transfer In of Table Wine Wholesalers, Table Wine containing Greater than 16.5% Alcohol by Volume, is to be included with the Monthly Tax Return of Table Wine Wholesalers, Table Wine Containing Greater than 16.5% Alcohol by Volume, and must be filed prior to the 15th day of the second month following the month of receipt of the table wine. [Code of Alabama 28-7-16(b)(2)].

License Number: Complete license number assigned by the ABC Board. (Example: 100-000123456. The complete license number is the type (“100”) and the 9 digits shown as the license number.)

Wholesaler Name: Trade name as listed on your license issued by the ABC Board.

County: Enter the county where your warehouse is located.

Reporting Period: Month and year of period reported.

Sizes: State each container size of table wine containing greater than 16.5% ABV received by transfer separately. The preferred method is to state “containers per case/size in liters.” Please refer to our list of standard table wine sizes for guidance. You may add columns as needed. Ensure any columns you add give a total on the last row of the report.

Wholesaler Transferred From: Name and location of the wholesaler who is transferring product to your warehouse.

License Number: The complete license number of the wholesaler issued by the ABC Board. (Example: 100-000123456. The complete license number is the type (“100”) and the 9 digits shown as the license number.)

Certificate Number: Transfer certificate number located in the top right hand corner of the transfer certificate form. COPIES OF ALL TRANSFER CERTIFICATES MUST BE ATTACHED. Attach the pink copy of the transfer certificates.

Cases Received: Record the number of cases of each size received.

Bottles Received: Record the number of partial cases, stated as bottles, of each size received.

Totals: Total the number of cases and bottles of each size received.

Please refer to the SAMPLE attached for guidance in completing this form.

If you have questions, you may contact the Tax & Trade Practices Division at (334) 260-5408 or audit@abc.alabama.gov.

**INSTRUCTIONS FOR
TRANSFER OUT OF TABLE WINE WHOLESALERS
TABLE WINE CONTAINING GREATER THAN 16.5% ALCOHOL BY VOLUME (ABV)
FORM TW-10, CLASS II**

Transfer Out of Table Wine Wholesalers, Table Wine containing Greater than 16.5% Alcohol by Volume, is to be included with the Monthly Tax Return of Table Wine Wholesalers, Table Wine Containing Greater than 16.5% Alcohol by Volume, and must be filed prior to the 15th day of the second month following the month of receipt of the table wine. [Code of Alabama 28-7-16(b)(2)].

License Number: Complete license number assigned by the ABC Board. (Example: 100-000123456. The complete license number is the type (“100”) and the 9 digits shown as the license number.)

Wholesaler Name: Trade name as listed on your license issued by the ABC Board.

County: Enter the county where your warehouse is located.

Reporting Period: Month and year of period reported.

Sizes: State each container size of table wine containing greater than 16.5% ABV shipped by transfer separately. The preferred method is to state “containers per case/size in liters.” Please refer to our list of standard table wine sizes for guidance. You may add columns as needed. Ensure any columns you add give a total on the last row of the report.

Wholesaler Transferred From: Name and location of the wholesaler whose warehouse you are transferring product to.

License Number: The complete license number of the wholesaler issued by the ABC Board. (Example: 100-000123456. The complete license number is the type (“100”) and the 9 digits shown as the license number.)

Certificate Number: Transfer certificate number located in the top right hand corner of the transfer certificate form. COPIES OF ALL TRANSFER CERTIFICATES MUST BE ATTACHED. Attach the white copy of the transfer certificates.

Cases Received: Record the number of cases of each size shipped.

Bottles Received: Record the number of partial cases, stated as bottles, of each size shipped.

Totals: Total the number of cases and bottles of each size shipped.

Please refer to the SAMPLE attached for guidance in completing this form.

If you have questions, you may contact the Tax & Trade Practices Division at (334) 260-5408 or audit@abc.alabama.gov.