

**INSTRUCTIONS FOR  
IN STATE LIQUOR MANUFACTURER  
MONTHLY TAX RETURN OF LIQUOR MANUFACTURERS  
FORM LM-1**

Tax Return with remittance must be received by the Alabama Alcoholic Beverage Control Board in Montgomery, Alabama prior to the twentieth day of each month following the month of production and/or sale of distilled products. [20-X-9-.04]

**License Number:** Your complete license number assigned by the ABC Board. (Example: 200-000123456. The complete license number is the type ("200") and the 9 digits shown as the license number.)

**County:** Enter the county where your distillery is located.

**Manufacturer 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.

**1. Allocated Liquor For All On And Off Premise Consumption**

**1A. Total Assessment Base:** This is the total calculated on (LM-15).

**1B. Tax Due:** Total from 1A multiplied by .56.

**2. Inventory Shortage For Stock Report**

**2A. Total Assessment Base:** This is the total calculated on (LM-4).

**2B. Tax Due:** Total from 2A multiplied by .56.

**3. Inventory Shortage For Allocated Stock Report**

**3A. Total Assessment Base:** This is the total calculated on (LM-14).

**3B. Tax Due:** Total from 3A multiplied by .56.

**4. Other Adjustments:** Prior to using this section contact the ABC Tax & Trade Practices Division. Used on a case by case basis. The licensee must seek prior approval from the ABC Board and attach an explanation with supporting documentation.

**TOTAL TAX DUE:** The sum of 1B + 2B + 3B + 4. This amount should be remitted with the tax return.

**Signature:** Signature of preparer or owner.

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

A digital form of this entire workbook should be emailed to [audit@abc.alabama.gov](mailto:audit@abc.alabama.gov). Mail Form LM-1 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  
IN STATE LIQUOR MANUFACTURER  
ON PREMISE CONSUMPTION  
FORM LM-2**

**Use of this form DISCONTINUED**

**Please see Form LM-16 and corresponding instructions for new reporting requirements.**

**INSTRUCTIONS FOR  
IN STATE LIQUOR MANUFACTURER  
FORM LM-3**

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**INSTRUCTIONS FOR  
IN STATE LIQUOR MANUFACTURER  
ASSESSMENT BASE CALCULATION - MONTHLY  
STOCK REPORT OF LIQUOR MANUFACTURER  
FORM LM-4**

**Only whole cases should be allocated.**

Monthly Stock Report of In State Manufacturer of Liquor is to be included with the Monthly Tax Return of In State Manufacturers of Liquor and must be received by the Alabama Alcoholic Beverage Control Board in Montgomery, Alabama prior to the 20th day of each month following the month of the production and/or sale of distilled products. [20-X-9-.04].

**License Number:** Your complete license number assigned by the ABC Board. (Example: 200-000123456. The complete license number is the type ("200") and the 9 digits shown as the license number.)

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

**Reporting Period:** Month and year of period reported.

**ABC List Code:** ABC Code for listed product (assigned by ABC Board).

**Label:** Brand / label of product.

**Number Per Case / Size:** Number of containers in a case / size of the container.

**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.

**Liquor Manufactured:** Number of cases and bottles manufactured for each package size. Documentation will be required during the on-site audit. Information and documentation should be consistent with information provided on the In State Manufacturer of Liquor Monthly Report of Liquor Manufactured LM-5.

**Bonded Transfer In:** The total quantity of bonded liquor transferred in during the month, by case/size. Documentation will be required during the on-site audit. Information and documentation should be consistent with information provided on the In State Manufacturer of Liquor Monthly Report of Bonded Liquor Transferred In LM-12.

**Total Liquor Available for Sale:** The sum of beginning inventory, add liquor manufactured during the month, add bonded liquor transferred in.

**Allocated Liquor for All On and Off Premise Consumption:** The total number of cases allocated for all on and off premise consumption during the month by case size. Documentation will be required during the on-site audit. Information and documentation should be consistent with information provided on the Assessment Base Calculation – Allocated Liquor For All On And Off Premise Consumption LM-14. **Only whole cases should be allocated.**

**Product shipped to ABC Board:** Number of cases and bottles shipped to the ABC Board for each package size. Documentation will be required during the on-site audit. Information and documentation should be consistent with information provided on the In State Manufacturer of Liquor Monthly Report of Shipments to Alabama ABC Board LM-6.

**Bonded Liquor Transfer Out:** The total quantity of bonded liquor transferred out during the month, by case/size. Documentation will be required during the on-site audit. Information and documentation should be consistent with information provided on the In-State Manufacturer of Liquor Monthly Report of Bonded Liquor Transferred Out LM-13.

**Export Sales:** Sale/shipment, by size, that is shipped out-of-state. **A COPY OF EACH INVOICE, SHIPPING DOCUMENT, AND DOCUMENTATION OF RECEIPT FOR EXPORT SALES MADE DURING THE MONTH MUST BE RETAINED FOR AUDIT.** Information and documentation should be consistent with information provided on the Export Sales – Liquor Manufacturer LM-7.

**Liquor Wholesaler Sales:** Total cases and bottles, by size, sold to ABC licensed liquor wholesalers. Sales documentation will be required during the on-site audit. Information and documentation should be consistent with information provided on the In State Manufacturer of Liquor Monthly Report of Liquor Sales to ABC Licensed Wholesalers LM-8.

**Package Conversion:** Total number of cases and bottles being converted into another packaging configuration. This row should always balance (i.e. -4(750ml) should be offset by +12(250ml)). The net volume should always zero for this row.

**Verified Breakage/Disposal:** Number of cases and bottles broken and verified by an ABC Board representative for each package size. Information and documentation should be consistent with information provided on the In State Manufacturer of Liquor Monthly Report of Liquor Disposed LM-9.

**Ending Inventory:** Total of book inventory calculated as:

Beginning Inventory

ADD:

Liquor Manufactured

Bonded Transfer In

LESS:

Allocated Liquor for All On and Off Premise Consumption

Product Shipped to ABC Board

Bonded Transfer Out

Export Sales

Liquor Wholesaler Sales

Package Conversion

Verified Breakage/Disposal

EQUALS: Ending Inventory

**Ending Physical Inventory:** Physical count on hand of each package size.

**(Shortage) / Overage:** The difference in ending physical inventory minus ending inventory. Tax must be paid on all inventory shortages.

## **INVENTORY SHORTAGE FOR STOCK REPORT**

Report all inventory shortages for all products. Totals for each ABC listed product should be reported.

**Date:** Date used to trace reported shortages back to retained source documentation (usually inventory reports).

**ABC Code:** ABC Code for listed product (assigned by ABC Board).

**Brand / Label:** Brand / label of product short.

**Bottle Size:** Bottle size of product short.

**Bottles Short:** Number of bottles short.

**ABC FOB Montgomery Cost Per Bottle:** Cost per bottle charged to the ABC Board for the listed product.

**Total ABC FOB Montgomery Cost:** Cost per bottle charged to the ABC Board multiplied by the total bottles short.

**Total ABC Cost of Liquor Inventory Shortage for Stock Report:** Sum of the total ABC cost for all products having an inventory shortage.

#### **ASSESSMENT BASE CALCULATION**

**Total ABC Cost of Liquor Inventory Shortage for Stock Report:** Use the total as calculated above.

**Assessment Base of Taxable Liquor Inventory Shortage for Stock Report:** The total ABC cost of taxable liquor multiplied by 1.1699.

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

**INSTRUCTIONS FOR  
IN STATE LIQUOR MANUFACTURER  
MONTHLY REPORT OF LIQUOR MANUFACTURED  
FORM LM-5**

In State Liquor Manufacturer's Monthly Report of Liquor Manufactured Report is to be included with the Monthly Tax Return of In State Liquor Manufacturer and must be received by the Alabama Alcoholic Beverage Control Board in Montgomery, Alabama prior to the 20th day of each month following the month of the production and/or sale of distilled products. [20-X-9-.04].

**License Number:** Your complete license number assigned by the ABC Board. (Example: 200-000123456. The complete license number is the type ("200") and the 9 digits shown as the license number.)

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

**Reporting Period:** Month and year of period reported.

**Date Manufacturing Began:** Date licensee began to manufacture or otherwise distill, produce, ferment, brew, bottle, rectify, or compound alcoholic products.

**Date Manufacturing Finished/Bottled/Packaged:** Date licensee finished/bottled/packaged the alcoholic products. The batch should be reported on the Monthly Report of Liquor Manufactured Form LM-5 and then included in the Monthly Stock Report of Liquor Manufacturer Form LM-4 in the Liquor Manufactured line in the month in which the product was finished/bottled/packaged.

**Batch ID:** An easily identifiable alphanumeric character that identifies the specified product throughout the manufacturing process. Documentation will be required during the on-site audit.

**Brand / Label:** Brand / label of product produced.

**Product Type:** Type of product produced.

**ABC Code:** ABC Code of product produced.

**Number Per Case / Size:** Number and size of containers in case.

**Cases and Bottles:** Number of cases and bottles of product produced for each pack size.

**Final Disposition:** This row is used to record the final disposition of the specified product. Record here whether the final product was: 1) sold to the ABC Board or a wholesaler (identify the wholesaler), 2) exported (identify the recipient), 3) allocated for retail sale, or 4) destroyed during the manufacturing process (explain). Documentation will be required during the on-site audit.

**TOTAL LIQUOR MANUFACTURED:** Total number of cases and bottles of product produced for each pack size.

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

**INSTRUCTIONS FOR  
IN STATE LIQUOR MANUFACTURER  
MONTHLY SHIPMENTS TO ALABAMA ABC BOARD  
FORM LM-6**

Monthly In State Liquor Manufacturer Shipments to Alabama ABC Board Report is to be included with the Monthly Tax Return of In State Liquor Manufacturer and must be received by the Alabama Alcoholic Beverage Control Board in Montgomery, Alabama prior to the 20th day of each month following the month of the production and/or sale of distilled products. [20-X-9-.04].

**License Number:** Your complete license number assigned by the ABC Board. (Example: 200-000123456. The complete license number is the type ("200") and the 9 digits shown as the license number.)

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

**Reporting Period:** Month and year of period reported.

**Invoice/BOL Number:** Invoice/BOL number of products shipped to ABC Board.

**Date:** Date of shipment to ABC Board. The date the product left the manufacturer's premise.

**Brand / Label:** Brand / label of product shipped.

**Product Type:** Type of product shipped.

**ABC Code:** ABC Code for product shipped to ABC Board.

**Number Per Case / Size:** Number and size of containers in case.

**Cases and Bottles:** Number of cases and bottles shipped for each pack size.

**TOTAL CASES / BOTTLES SHIPPED TO ABC:** Total number of cases and bottles of product shipped to ABC Board for each pack size.

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

**INSTRUCTIONS FOR  
IN STATE LIQUOR MANUFACTURER  
MONTHLY EXPORT SALES  
FORM LM-7**

Monthly In State Liquor Manufacturer Export Sales Report is to be included with the Monthly Tax Return of In State Liquor Manufacturer and must be received by the Alabama Alcoholic Beverage Control Board in Montgomery, Alabama prior to the 20th day of each month following the month of the production and/or sale of distilled products. [20-X-9-04].

**License Number:** Your complete license number assigned by the ABC Board. (Example: 200-000123456. The complete license number is the type ("200") and the 9 digits shown as the license number.)

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

**Reporting Period:** Month and year of period reported.

**Date:** Date product sold for export.

**Invoice Number:** Invoice number of product sold at export.

**Sold to Legal Name:** The legal name of the recipient that liquor was shipped and sold to during the month.

**Sold to Physical Address:** The physical street address where the recipient is located.

**Brand / Label:** Brand / label of product exported.

**Product Type:** Type of product exported.

**ABC Code:** ABC Code for product exported.

**Number Per Case / Size:** Number and size of containers in case.

**Cases and Bottles:** Number of cases and bottles exported for each pack size.

**TOTAL CASES / BOTTLES EXPORTED:** Total number of cases and bottles of product exported for each pack size.

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

**INSTRUCTIONS FOR  
IN STATE LIQUOR MANUFACTURER  
MONTHLY SALES TO LIQUOR WHOLESALERS  
FORM LM-8**

Monthly In State Liquor Manufacturer Sales to Liquor Wholesalers Report is to be included with the Monthly Tax Return of In State Liquor Manufacturer and must be received by the Alabama Alcoholic Beverage Control Board in Montgomery, Alabama prior to the 20th day of each month following the month of the production and/or sale of distilled products. [20-X-9-.04].

**Notice:** Copies of all sales invoices for products must be remitted with the report.

**License Number:** Your complete license number assigned by the ABC Board. (Example: 200-000123456. The complete license number is the type ("200") and the 9 digits shown as the license number.)

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

**Reporting Period:** Month and year of period reported.

**Date:** Date product sold to in state licensed liquor wholesaler.

**Invoice Number:** Invoice number of product sold to in state licensed liquor wholesaler.

**In State Licensed Liquor Wholesaler Name:** Name of in state licensed liquor wholesaler purchasing product.

**In State Licensed Liquor Wholesaler ABC License Number:** ABC issued license number of in state licensed liquor wholesaler purchasing product.

**Brand / Label:** Brand / label of product sold.

**Product Type:** Type of product sold.

**ABC Code:** ABC Code for product sold.

**Number Per Case / Size:** Number and size of containers in case.

**Cases and Bottles:** Number of cases and bottles sold for each pack size.

**TOTAL CASES / BOTTLES SOLD TO LIQUOR WHOLESALERS:** Total number of cases and bottles of product sold for each pack size.

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

**INSTRUCTIONS FOR  
IN STATE LIQUOR MANUFACTURER  
REPORT OF LIQUOR DISPOSED  
FORM LM-9**

Monthly In State Liquor Manufacturer Report of Liquor Disposed is to be included with the Monthly Tax Return of In State Liquor Manufacturer and must be received by the Alabama Alcoholic Beverage Control Board in Montgomery, Alabama prior to the 20th day of each month following the month of the production and/or sale of distilled products. [20-X-9-04].

**License Number:** Your complete license number assigned by the ABC Board. (Example: 200-000123456. The complete license number is the type ("200") and the 9 digits shown as the license number.)

**In State Liquor Manufacturer Name:** Trade name as listed on your license issued by the ABC Board.

**Reporting Period:** Month and year of period reported.

**Disposal Location:** Physical address of location where product was disposed.

**Date Disposed:** Date product was disposed.

**Reason for Disposal:** State the reason the product is being disposed.

**Brand / Label:** Brand / label of product disposed.

**Product Type:** Type of product disposed.

**ABC Code:** ABC Code for product disposed.

**Units Disposed:** List container size at the top of each column with number of corresponding containers disposed below.

**Total Units:** Total number of containers disposed for each container size.

**ABC Board Representative:** Signature of ABC Board Representative witnessing product disposal. A signature is required for products disposed to be considered verified breakage.

**Manufacturer Representative:** Signature of manufacturer representative to confirm total units disposed and manufacturer compliance with Environmental Protection Agency rules, regulations, and guidelines.

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

**INSTRUCTIONS FOR  
IN STATE LIQUOR MANUFACTURER  
OFF PREMISE CONSUMPTION  
FORM LM-10**

**Use of this form DISCONTINUED**

**Please see Form LM-16 and corresponding instructions for new reporting requirements.**

**INSTRUCTIONS FOR  
IN STATE LIQUOR MANUFACTURER  
MONTHLY REPORT OF OFF PREMISE TASTINGS  
AT ABC LICENSED RETAILERS  
FORM LM-11**

Monthly In State Liquor Manufacturer Assessment Base Calculation - Off Premise Tasting at ABC Licensed Retailers is to be included with the Monthly Tax Return of In State Liquor Manufacturer and must be received by the Alabama Alcoholic Beverage Control Board in Montgomery, Alabama prior to the 20th day of each month following the month of the production and/or sale of distilled products. [20-X-9-.04].

**Notice:** Each manufacturer licensee shall be required to file with the board, prior to making any sales in Alabama a list of its labels to be sold in Alabama and shall file with the board its federal certificate of label approvals or its certificates of exemption as required by the U. S. Treasury Department. All liquors and wines whose labels have not been registered as herein provided for shall be considered contraband and may be seized by the board or its agents, or any peace officer of the State of Alabama without a warrant and the goods shall be delivered to the board and disposed of as provided by law. [Code of Alabama 28-3A-6].

Please contact Product Management at (334) 260-5417 and request your "listing application" to obtain your ABC List codes for products manufactured at your distillery.

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

**License Number:** Your complete license number assigned by the ABC Board. (Example: 200-000123456. The complete license number is the type ("200") and the 9 digits shown as the license number.)

**Reporting Period:** Month and year of period reported.

**OFF PREMISE SAMPLES AND TASTINGS**

Report all off premise consumer samples for all products consumed off premise at ABC Licensed Retailers. Totals for each ABC listed product should be reported. Itemized documentation of daily samples to consumers should be maintained at the manufacturer's principle place of business and shall be subject to inspection.

**Invoice: Date / Number:** Date / number used to trace reported samples back to source documentation (i.e., register receipt date/number, logbook date/number, invoice date/number, etc.)

**ABC Code:** ABC Code for listed product (assigned by ABC Board).

**Brand / Label:** Brand / label of product sampled.

**Bottle Size:** Bottle size of product sampled.

**Case Size:** Number of bottles included in a case.

**Bottles Used For Samples:** Number of bottles used for samples.

**Cases Used For Samples:** Number of bottles used for samples included in a case.

**TOTAL UNITS OF LIQUOR SAMPLED OFF PREMISE AT ABC LICENSED RETAILERS:** Sum of the total number of units of all liquor sampled off premise at ABC licensed retailers.

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

**INSTRUCTIONS FOR  
IN STATE MANUFACTURER OF LIQUOR  
MONTHLY REPORT OF BONDED LIQUOR TRANSFERRED IN  
FORM LM-12**

Monthly Report of Bonded Liquor Transferred In is to be included with the Monthly Tax Return of In State Liquor Manufacturer and must be received by the Alabama Alcoholic Beverage Control Board in Montgomery, Alabama prior to the 20th day of each month following the month of the production and/or sale of distilled products. [20-X-9-04].

**License Number:** Your complete license number assigned by ABC Board. (Example: 200-000123456. The complete license number is the type ("200") and the 9 digits shown as the license number.)

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

**County:** Enter the county where your distillery is located.

**Reporting Period:** Month and year of period reported.

**Sizes:** State each container size of liquor shipped separately. The preferred method is to state, "containers per case/size in ounces". You may add columns as needed. Please make sure that any columns you add do give a total on the last row of the report.

### **BODY OF REPORT**

These rows are used to report **by manufacturer and invoice number**, each shipment of liquor purchased from manufacturers made during the month. You may add rows as needed. Please make sure that totals at the end of the report include all rows you may have added.

- **Shipped from** – The trade name of the manufacturer that liquor was received and purchased from during the month.
- **Location Address** – The physical street address where the manufacturer is located.
- **Invoice Number** – The invoice number of document listing products by case/size which were received and purchased from manufacturer. This 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.
- **Date Received** – The date the product was received.
- **Size/Cases Received** – The number of cases for each product size shown on each invoice received during the month.
- **Totals** – The total cases of each size shipped during the month.

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

**INSTRUCTIONS FOR  
IN STATE MANUFACTURER OF LIQUOR  
MONTHLY REPORT OF BONDED LIQUOR TRANSFERRED OUT  
FORM LM-13**

Monthly Report of Bonded Liquor Transferred Out is to be included with the Monthly Tax Return of In State Liquor Manufacturer and must be received by the Alabama Alcoholic Beverage Control Board in Montgomery, Alabama prior to the 20th day of each month following the month of the production and/or sale of distilled products. [20-X-9-04].

**License Number:** Your complete license number assigned by the ABC Board. (Example: 200-000123456. The complete license number is the type ("200") and the 9 digits shown as the license number.)

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

**County:** Enter the county where your distillery is located.

**Reporting Period:** Month and year of period reported.

**Sizes:** State each container size of liquor shipped separately. The preferred method is to state, "containers per case/size in ounces". You may add columns as needed. Please make sure that any columns you add do give a total on the last row of the report.

### **BODY OF REPORT**

These rows are used to report **by manufacturer and invoice number**, each shipment of liquor sold to manufacturers made during the month. You may add rows as needed. Please make sure that totals at the end of the report include all rows you may have added.

- **Shipped To** – The trade name of the manufacturer that liquor was shipped and sold to during the month.
- **Location Address** – The physical street address where the manufacturer is located.
- **Invoice Number** – The invoice number of document listing products by case/size which were shipped and sold to the manufacturer. This 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.
- **Date Shipped** – The date the product was shipped.
- **Size/Cases Shipped** – The number of cases for each product size shown on each invoice shipped during the month.
- **Totals** – The total cases of each size shipped during the month.

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

**INSTRUCTIONS FOR  
IN STATE LIQUOR MANUFACTURER  
ASSESSMENT BASE CALCULATION - MONTHLY  
ALLOCATION STOCK REPORT OF IN STATE MANUFACTURER OF LIQUOR  
FORM LM-14**

**Only whole cases should be allocated.**

Monthly Allocation Stock Report of In State Manufacturer of Liquor is to be included with the Monthly Tax Return of In State Manufacturer of Liquor and must be filed prior to the 20th day of the month following the month of the production and/or sale of malt or brewed beverages. [20-X-9-04].

**License Number:** Complete license number assigned by the ABC Board. (Example: 200-000123456. The complete license number is the type ("200") and the 9 digits shown as the license number.)

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

**Reporting Period:** Month and year of period reported.

**ABC List Code:** ABC Code for listed product (assigned by ABC Board).

**Brand / Label:** Brand / label of product allocated.

**Number Per Case / Size:** Number of containers in a case / size of the container.

**Previously Allocated Liquor for All On and Off Premise Consumption not Consumed:** The ending allocated liquor remaining (not shortage) reported on the previous month's allocation stock report or if first time stock report, the product previously allocated is zero for each brand/ label. Totals are to be reported in cases and bottles.

**Allocated Liquor for All On and Off Premise Consumption During Period:** The total number of cases allocated for on premise consumption sales/ samples/ tastings; on premise sales for off premise consumption; off premise tastings at ABC licensed retailers during the month by case size. Documentation will be required during the on-site audit. Information and documentation should be consistent with information provided on the Assessment Base Calculation – Allocated Liquor for All On and Off Premise Consumption LM-15. **Only cases should be allocated.**

**Total Allocated Liquor Available:** The sum of previously allocated liquor for all on and off premise consumption not consumed and allocated liquor for all on and off consumption during period.

**Liquor Sold/Used for On Premise Consumption Sales/ Samples/ Tastings and Sold On Premise for Off Premise Consumption:** Total number of cases and bottles of liquor sold or used to provide for sales to consumers for on premise consumption or for samples and tastings; or liquor used to provide for sales on premise to consumers for off premise consumption. Documentation will be required during the on-site audit. Information and documentation should be consistent with information provided on the Monthly Report of Liquor Sold/Used for On Premise Consumption Sales/ Samples/ Tastings and Sold On Premise for Off Premise Consumption LM-16.

**Liquor Sampled Off Premises at ABC Licensed Retailers:** Total number of cases and bottles of liquor sampled off premise for all products consumed off premise at ABC Licensed Retailers. Documentation will be required during the on-site audit. This information should be reported on the Monthly Report of Off Premise Tastings at ABC Licensed Retailers LM-11.

**Ending Allocated Liquor Inventory:** Total of allocated liquor inventory calculated as:

Previously Allocated Liquor for All On and Off Premise Consumption not Consumed

ADD:

Allocated Liquor for All On and Off Premise Consumption During Period

LESS:

Liquor Sold/Used for On Premise Consumption Sales/ Samples/ Tastings and Sold On Premise for Off Premise Consumption

Liquor Samples Off Premises at ABC Licensed Retailers

EQUALS: Ending Allocated Liquor Inventory

**Ending Physical Allocated Liquor Inventory:** Physical count on hand of each package size.

**(Shortage)/Overage for Allocated Stock Report:** The difference between the Ending Physical Allocated Liquor Inventory minus the Ending Allocated Liquor Inventory. Identify and document variances. Documentation will be required during the on-site audit. Allocated shortages must be reported on the Inventory Shortage for Allocated Stock Report.

## **INVENTORY SHORTAGE FOR ALLOCATED STOCK REPORT**

**Date:** Date used to trace reported shortages back to retained source documentation (usually allocated inventory reports).

**ABC Code:** ABC Code for listed product (assigned by ABC Board).

**Brand / Label:** Brand / label of product short.

**Bottle Size:** Bottle size of product short.

**Case Size:** Number of bottles included in a case.

**Cases Short:** Number of cases short.

**Bottles Short:** Number of bottles short.

**ABC FOB Montgomery Cost Per Bottle:** Cost per bottle charged to the ABC Board for the listed product.

**ABC FOB Montgomery Cost Per Case:** Cost per bottle charged to the ABC Board multiplied by the case size

**Total ABC FOB Montgomery Cost:** Cost per bottle charged to the ABC Board multiplied by the total bottles short.

**Total ABC Cost of Liquor Allocated Inventory Shortage for Allocated Stock Report:** Sum of the total ABC cost for all products having an allocated inventory shortage.

### **Assessment Base Calculation**

**Total ABC Cost of Liquor Allocated Inventory Shortage for Allocated Stock Report:** Use the total as calculated above.

**Assessment Base of Taxable Liquor Allocated Inventory Shortage for Allocated Stock Report:** The total ABC cost of taxable liquor multiplied by 1.1699.

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

**INSTRUCTIONS FOR  
IN STATE LIQUOR MANUFACTURER  
ASSESSMENT BASE CALCULATION – ALLOCATED  
LIQUOR FOR ALL ON AND OFF PREMISE CONSUMPTION  
FORM LM-15**

**Only whole cases should be allocated.**

Monthly In State Liquor Manufacturer Assessment Base Calculation – Allocated Liquor For All On and Off Premise Consumption is to be included with the Monthly Tax Return of In State Liquor Manufacturer and must be received by the Alabama Alcoholic Beverage Control Board in Montgomery, Alabama prior to the 20th day of each month following the month of the production and/or sale of distilled products. [20-X-9-.04].

**Notice:** Each manufacturer licensee shall be required to file with the board, prior to making any sales in Alabama a list of its labels to be sold in Alabama and shall file with the board its federal certificate of label approvals or its certificates of exemption as required by the U. S. Treasury Department. All liquors and wines whose labels have not been registered as herein provided for shall be considered contraband and may be seized by the board or its agents, or any peace officer of the State of Alabama without a warrant and the goods shall be delivered to the board and disposed of as provided by law. [Code of Alabama 28-3A-6].

Please contact Product Management at (334) 260-5417 and request your “listing application” to obtain your ABC List codes for products manufactured at your distillery.

**License Number:** Your complete license number assigned by the ABC Board. (Example: 200-000123456. The complete license number is the type (“200”) and the 9 digits shown as the license number.

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

**Reporting Period:** Month and year of period reported.

**ALLOCATED LIQUOR FOR ALL ON AND OFF PREMISE CONSUMPTION**

Report all liquor products allocated for on premise consumption sales/ samples/ tastings; on premise sales for off premise consumption; off premise tastings at ABC licensed retailers. Totals for each ABC listed product should be reported. Itemized documentation to consumers should be maintained at the manufacturer’s principle place of business and shall be subject to inspection. **Only whole cases should be allocated.**

**Date Allocated for Consumption:** Date licensee designated liquor for all on and off premise consumption. Date should be traced back to source documentation (i.e., logbook date/number, invoice date/number, etc.)

**ABC List Code:** ABC Code for listed product (assigned by ABC Board).

**Brand / Label:** Brand / label of product allocated.

**Bottle Size:** Bottle size of product allocated.

**Case Size:** Number of bottles included in a case.

**Cases Allocated:** Number of full cases allocated for all on and off premise consumption.

**ABC FOB Montgomery Cost Per Bottle:** Cost per bottle charged to the ABC Board for the listed product.

**ABC FOB Montgomery Cost Per Case:** Case size multiplied by the cost per bottle charged to the ABC

Board.

**Total ABC FOB Montgomery Cost:** Cases allocated multiplied by the ABC FOB cost per case.

**Total ABC Cost of Allocated Liquor for All On and Off Premise Consumption:** Sum of the total ABC cost for all liquor allocated.

## ASSESSMENT BASE CALCULATION

**Total ABC Cost of Allocated Liquor for All On and Off Premise Consumption:** Use the total as calculated above.

**Assessment Base of Taxable Allocated Liquor for All On and Off Premise Consumption:** The total ABC cost of allocated liquor for all on and off premise consumption multiplied by 1.1699.

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

**INSTRUCTIONS FOR  
IN STATE LIQUOR MANUFACTURER  
MONTHLY REPORT OF LIQUOR SOLD/USED FOR  
ON PREMISE CONSUMPTION SALES/ SAMPLES/ TASTINGS  
AND SOLD ON PREMISE FOR OFF PREMISE CONSUMPTION  
FORM LM-16**

Monthly Report of Liquor Sold/Used for On Premise Consumption Sales/ Samples/ Tastings and Sold On Premise for Off Premise Consumption is to be included with the Monthly Tax Return of In State Liquor Manufacturer and must be received by the Alabama Alcoholic Beverage Control Board in Montgomery, Alabama prior to the 20th day of each month following the month of the production and/or sale of distilled products. [20-X-9-04].

**Notice:** Each manufacturer licensee shall be required to file with the board, prior to making any sales in Alabama a list of its labels to be sold in Alabama and shall file with the board its federal certificate of label approvals or its certificates of exemption as required by the U. S. Treasury Department. All liquors and wines whose labels have not been registered as herein provided for shall be considered contraband and may be seized by the board or its agents, or any peace officer of the State of Alabama without a warrant and the goods shall be delivered to the board and disposed of as provided by law. [Code of Alabama 28-3A-6].

Please contact Product Management at (334) 260-5417 and request your "listing application" to obtain your ABC List codes for products manufactured at your distillery.

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

**License Number:** Your complete license number assigned by the ABC Board. (Example: 200-000123456. The complete license number is the type ("200") and the 9 digits shown as the license number.)

**Reporting Period:** Month and year of period reported.

**BODY OF REPORT**

Report all allocated liquor products used and sold for on premise consumer sales/ samples/ tastings for all products consumed on premise and on premise consumer sales for all products consumed off premise. Totals for each ABC listed product should be reported. Itemized documentation of daily sales/ samples/ tastings to consumers should be maintained at the manufacturer's principle place of business and shall be subject to inspection.

**Date Sold/ Sampled/ Tasted:** Date liquor is sold or opened for samples/ tastings

**Transaction Number:** Number used to trace reported sales back to source documentation (i.e., register receipt date/number, logbook date/number, invoice date/number, etc.)

**ABC Code:** ABC Code for listed product (assigned by ABC Board).

**Brand / Label:** Brand / label of product sold.

**Bottle Size:** Bottle size of product sold.

**Case Size:** Number of bottles included in a case.

**On Premise Consumption Sales/ Samples/ Tastings:** The number of cases and individual bottles sold by date of sale, by transaction number for on premise consumption.

**On Premise Sales For Off Premise Consumption:** The number of cases and individual bottles sold by date of sale, by transaction number for on premises sales for off premise consumption.

**TOTAL UNITS OF LIQUOR SOLD/USED FOR ON PREMISE CONSUMPTION SALES/ SAMPLES/ TASTINGS AND SOLD ON PREMISE FOR OFF PREMISE CONSUMPTION:** Total number of units sold/ sampled or tasted.

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