

**State of New Jersey**  
**DEPARTMENT OF THE TREASURY**  
**DIVISION OF TAXATION**  
**BEVERAGE TAX BUREAU**

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**Revised**  
**Rules and Regulations**  
**FOR THE**  
**Administration**  
**OF THE**  
**Alcoholic Beverage Tax Law**

Promulgated  
Pursuant to Subtitle 8, Title 54 of the Revised Statutes of the  
State of New Jersey, as Amended and Supplemented

Effective July 1, 1949

**RULES AND REGULATIONS FOR THE  
ADMINISTRATION OF THE ALCOHOLIC  
BEVERAGE TAX LAW**

These Rules and Regulations have been promulgated pursuant to the provisions of the Alcoholic Beverage Tax Law, as amended and supplemented. They are general in character and apply to every person who, within this State, shall manufacture, distribute, transport, store, warehouse, import, offer for sale or sell any alcohol or alcoholic beverages, or who shall engage in purchasing, transferring, agreeing to sell, or selling, warehouse receipts, receipts, certificates, contracts, or other documents given upon the storage of alcoholic beverages, or is the holder of a license permitting the doing of any such acts.

This pamphlet contains revised Rules and Regulations affecting State licensees and includes the Regulations and Bulletins applicable to such licensees, issued prior to July 1, 1949. A separate pamphlet, containing Regulations affecting the holders of retail licenses and alcohol permits to sell at retail, has been issued.

*As every licensee is charged with knowledge of these Rules and Regulations, it is recommended that he read this pamphlet periodically, and that he place it and copies of Regulations hereafter issued in a binder and keep the binder in one definite place on the licensed premises.*

## PART I

### GENERAL REGULATIONS

#### ARTICLE I

##### 101. Definitions.

**"Alcoholic beverages"** means liquors, beer, wines, sparkling wine and vermouth, having an alcoholic content of one-half of one percent or more by volume.

**"Beer"** means beer, lager beer, ale, stout, porter, and all similar fermented malt beverages having an alcoholic content of one-half of one percent or more by volume.

**"Bureau"** means the Beverage Tax Bureau in the Division of Taxation.

**"Container"** means the receptacle immediately surrounding the alcoholic beverage and not the carton, box, case, sack, bag or other covering in which such containers may be packed, placed or transported.

**"Department"** means the Department of the Treasury.

**"Director"** means the Director of the Division of Taxation. Wherever in these Rules and Regulations the word "Director" is used, it shall mean and include any employee or employees of the Division of Taxation, Beverage Tax Bureau, deputized or authorized, either generally or specifically, to act on behalf of the Director.

**"Inventory credit memorandum"** means a receipt or other memorandum issued to a customer acknowledging the acceptance of the return of a certain quantity of alcoholic beverages as stated thereon in wine gallons or decimal parts thereof.

**"Law"** means the Alcoholic Beverage Tax Law; Subtitle 8, Title 54 of the Revised Statutes, as amended and supplemented.

**"Licensee"** means the holder of any valid and unrevoked license or special permit issued pursuant to the provisions of any relevant law of this State pertaining to alcoholic beverages.

**"Liquors"** means all distilled or rectified spirits, alcohol, brandy, whiskey, rum, gin and all similar distilled alcoholic beverages, including all dilutions and mixtures of one or more of the foregoing, such as liqueurs, cordials and similar compounds, having an alcoholic content of one-half of one percent or more by volume.

## DEFINITIONS

**"Manufacturer"** means any person holding a valid and unrevoked brewery, winery, distillery, supplementary limited distillery, or rectifiers and blenders' license issued pursuant to the provisions of any relevant law of this State.

**"Person"** means a natural person, an association, a partnership or a corporation.

**"Plenary retail transit licensee"** means any person holding a valid and unrevoked plenary retail transit license issued pursuant to any relevant law of this State, authorizing the sale of alcoholic beverages for consumption only on railroad trains, airplanes, and boats while in transit in this State.

**"Retail licensee"** means any person holding a valid and unrevoked plenary retail consumption, seasonal retail consumption, plenary retail distribution, limited retail distribution, or club license issued pursuant to any relevant law of this State.

**"Return"** means the return (including exchange) of alcoholic beverages by a customer to the source from which such alcoholic beverages were obtained, upon the cancellation of a sale, and shall include: (a) actual receipt of the alcoholic beverages on the licensed premises of the source or in a licensed public warehouse for the account of the source; or (b) the sending of the alcoholic beverages by the customer to another person upon instructions of the source; but shall not include any other disposition, such as samples, breakage, shortage, or merchandising credits, or alcoholic beverages dumped on the premises of the customer, except where such dumping is done under the supervision of the Director or his representative. (See section 404D.)

**"Sale"** means and includes, in addition to its ordinary meaning, any exchange, gift, loss, theft or other disposition. In every case where alcoholic beverages are exchanged, given, lost, stolen or otherwise disposed of, they shall be deemed to have been sold, unless, in case of loss by fire, proof is furnished to the satisfaction of the Director that the alcoholic beverages have been so destroyed that they could not have been put to any use.

**"Sparkling wine"** means champagne and any other effervescent wine charged with carbon dioxide, whether artificially or as the result of secondary fermentation of the wine within the container.

**"State beverage distributor"** means any person holding a valid and unrevoked State beverage distributor license issued pursuant to any relevant law of this State.

## DEFINITIONS

**"State licensee"** means any person holding a valid and unrevoked license or special permit, issued by the Director of the Division of Alcoholic Beverage Control, and who has posted a bond with the Treasurer of the State of New Jersey to secure the payment of the alcoholic beverage taxes.

**"Taxpayer"** means a person chargeable with the payment of a tax pursuant to the provisions of Subtitle 8 of Title 54, of the Revised Statutes, as amended and supplemented.

**"Transportation licensee"** means any person holding a valid and unrevoked license or special permit to transport alcoholic beverages pursuant to the provisions of any relevant law of this State.

**"Vermouth"** means any compound made by the mixture of extracts from macerated aromatic flavoring materials with wines, and manufactured in such manner that the product possesses the taste, aroma, and characteristics generally attributed to vermouth.

**"Warehouse receipt"** means a certificate or receipt given upon the storage of alcoholic beverages in a United States Internal Revenue or United States Customs Warehouse under Federal Bond.

**"Warehouse receipts licensee"** means any person holding a valid and unrevoked warehouse receipts license issued pursuant to any relevant law of this State.

**"Wholesaler"** means any person holding a valid and unrevoked plenary wholesale, limited wholesale, or wine wholesale license issued pursuant to any relevant law of this State.

**"Wines"** means all wines, whether known as "dry wines", "sweet wines", "still wines", or "fortified wines" and any artificial or imitation wine or compound sold as wine, and any fruit juice containing one-half of one percent or more of alcohol by volume, and any other beverage containing alcohol produced by the fermentation of the natural sugar content of fruits or other agricultural products containing sugar, which beverage contains one-half of one percent or more of alcohol by volume, but shall not mean or include vermouth, sparkling wine, or cider containing less than three and two-tenths percent of alcohol by volume.

## ARTICLE II

### GENERAL DESCRIPTION OF TAX

#### 201. Tax Rates.

The Alcoholic Beverage Tax Law levies and imposes upon any sale of alcoholic beverages made within this State, or upon any delivery of alcoholic beverages made within or into this State, the following excise taxes:

- a. **Beer**—three and one-third cents a gallon or fraction thereof.
- b. **Liquors**—at the rate of one dollar and fifty cents a gallon.
- c. **Wines**—at the rate of ten cents a gallon.
- d. **Vermouth**—at the rate of fifteen cents a gallon.
- e. **Sparkling wines**—at the rate of forty cents a gallon.

#### 202. Taxes—When Due.

The taxes imposed shall be due and payable at the time of the first sale or delivery, as the case may be, in this State, except as otherwise provided in the law and in these Rules and Regulations. In case the tax so imposed has not been paid or secured by the person making the sale or delivery, or causing the delivery to be made, the purchaser or the person accepting delivery shall also be liable for the tax and the payment thereof.

All taxes shall be paid not later than the fifteenth day of the month next following the month in which the sales or deliveries were made. Where the fifteenth day of the month falls on a Sunday, legal holiday or bank holiday, the tax payment, *if forwarded by mail*, will be considered as received within time only if the envelope bears the postmark of the fifteenth or some prior day:

#### 203. Passage of Tax.

Where a manufacturer, wholesaler, or State beverage distributor, sells or delivers alcoholic beverages to another State licensee who is either a manufacturer, wholesaler, State beverage distributor, or plenary retail transit licensee (plenary retail transit licensees include only the holders of licenses entitled to sell alcoholic beverages for consumption on railroad trains, airplanes and boats), and where delivery is made to the New Jersey licensed premises of the purchaser or of another State licensee or to a retail licensee or to a New Jersey licensed public warehouse for the account of the purchaser, the alcoholic beverage tax upon such sale or delivery shall be assumed by the State licensee so purchasing the same and shall be paid by the said purchasing licensee at the time of the next taxable sale or delivery. However, this shall not be construed to relieve the original or any subsequent seller of liability to pay the tax upon any sale or delivery should payment thereof not have been made.



## **TAXES**

In every case such transactions shall be set forth by the seller as a sale on Schedule "A" and by the purchaser as a purchase on Schedule "H" in their respective reports to the Director.

### **204. Taxes—How Paid.**

All taxes shall be paid by certified check or money order drawn to the order of the State of New Jersey Beverage Tax Bureau and forwarded to the Beverage Tax Bureau, State House, Trenton, New Jersey.

Any check received which is not certified, or any check or money order which is not properly drawn, will be returned to the taxpayer for certification or correction and, if a proper check or money order is not returned to the Director on or before the fifteenth (15th) day of the month when the same is due, the penalty imposed by law will immediately accrue and become payable.

Postage stamps will not be accepted for payment of taxes.

## **ARTICLE III**

### **TAX EXEMPTIONS**

#### **301. Sale and Delivery of Alcoholic Beverages for Non-beverage Use.**

No tax imposed shall be payable on any sale or delivery by a State licensee of alcoholic beverages intended for use and actually used in the manufacture or sale of the following products, or for the following purposes:

- a. Denatured alcohol produced and used pursuant to Acts of Congress and regulations promulgated thereunder.
- b. Patent, proprietary, medicinal, pharmaceutical, antiseptic and toilet preparations.
- c. Flavoring extracts, syrups and food products.
- d. Scientific, chemical, mechanical and industrial products and purposes.
- e. Use for medical and dental purposes.

Certificates of Non-beverage Use may be signed only by a licensed physician, a licensed dentist, the superintendent or supervisor of a hospital, a New Jersey registered pharmacist who is actually in charge of, and personally responsible for, the compounding of prescriptions in which alcohol or alcoholic beverages are to be used, a manufacturer who uses alcohol or alcoholic beverages in the manufacture of his products or an officer or duly authorized agent of such manufacturer, or the holder of a special permit authorizing the purchase of alcohol or alcoholic beverages for non-beverage purposes.

To obtain exemption on such transactions, where delivery is made in New Jersey, the licensee selling the alcoholic beverages for any such uses shall secure from the purchaser or consignee a Certificate of Non-beverage Use signed under oath stating the non-beverage purposes for which specific quantities of alcoholic beverages were purchased and are to be used, and shall file such certificates with the report for the month in which the sale or delivery was made.

Where a certificate is not submitted and the tax is not paid with the report, an assessment will be levied for the amount of the tax plus a five percent penalty and in addition thereto interest at the rate of one percent per month or fraction thereof.

#### **301a. Sales and Deliveries for Vinegar Stock.**

No tax imposed shall be payable on any sale or delivery by a State licensee of alcoholic beverages intended for use and actually used in the manufacture of vinegar, provided the seller obtains a Certificate of Non-beverage Use and reports the transaction on Schedule "E" and the inventory control schedule. (See section 2108-1b and 2a.)

#### **302. Loss by Fire.**

No tax shall be payable on any alcoholic beverages lost by fire where a written notice of loss is filed with the Director within forty-eight hours after loss and proof satisfactory to the Director is furnished with the report for the month during which the fire occurred. Such proof shall state under oath



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that the alcoholic beverages have been so destroyed that they could not have been put to any use, and give complete details covering the loss.

### **303. Sales of Beverages Which Do Not Come Into This State.**

Where a State licensee purchases alcoholic beverages which are located outside of this State and sells and delivers the same to a purchaser outside of this State, in accordance with the laws of such State, and the alcoholic beverages at no time come into the State of New Jersey, the transaction is not taxable under the New Jersey Alcoholic Beverage Tax Law. These transactions shall not be included in the New Jersey tax report, but shall be included in the seller's accounting records.

### **304. Sales of Warehouse Receipts.**

Sales of warehouse receipts, given upon the storage of alcoholic beverages in United States Customs or United States Internal Revenue Warehouse under Federal bond, shall not be construed as sales of the alcoholic beverages represented by the receipts, but the tax upon the sale or delivery of such alcoholic beverages, if not paid or the payment thereof secured prior thereto, shall be paid upon the removal of the same from Federal bond, if that shall occur in this State, if not, then upon the first subsequent sale or delivery of said alcoholic beverages in this State.

### **305. Purchases or Sales "in Bond".**

Purchases or sales "in bond" of alcoholic beverages stored in New Jersey, in a United States Internal Revenue or United States Customs Warehouse under Federal bond, not involving the actual delivery of the warehouse receipts, are exempt from the tax upon proof satisfactory to the Director that the alcoholic beverages have not been released from Federal bond. (See section 2113.)

### **306. Breakage in Transit.**

Alcoholic beverages lost through breakage in the course of delivery from a point outside of the State to a point inside the State are taxable, except where proof is furnished to the satisfaction of the Director that the alcoholic beverages did not come into the State and that there was no delivery of such alcoholic beverages in this State.

### **307. Out-of-State Sales: Accompanied by Delivery.**

No tax imposed shall be payable on any sale of alcoholic beverages by any State licensee for resale and consumption outside of this State, or directly for consumption outside of this State, when said sale is accompanied by the actual transportation of such alcoholic beverages out of this State and by the delivery of such alcoholic beverages in full compliance with the laws of the place or places of delivery.

If any such alcoholic beverages shall thereafter be brought back into this State the State licensee who shall have sold such alcoholic beverages shall then pay such tax unless the same has been paid by some other person.

## **TAX EXEMPTIONS**

### **307a. Out-of-State Sales for Temporary Storage in New Jersey.**

Sales of alcoholic beverages by a State licensee, from inventory maintained in New Jersey, where delivery is made to a licensed New Jersey public warehouse for temporary storage in the name of a person not licensed by the State of New Jersey and for ultimate delivery to a point outside the State are exempt from the tax and shall be listed as a line item and included in the total of Schedule "A", listing the names and addresses of both the non-licensed purchaser and the warehouse.

Sales of alcoholic beverages, by a State licensee who does not maintain inventory in New Jersey, where delivery is made to a licensed New Jersey public warehouse for temporary storage in the name of a person not licensed by the State of New Jersey and for ultimate delivery to a point outside the State, are exempt from the tax and shall be reported on Schedule "A" and an entry shall also be made on Schedule "H-1." The names and addresses of both the non-licensed purchaser and the warehouse shall be listed.

### **308. Sales to Army and Navy Organizations.**

Sales or deliveries of alcoholic beverages are exempt from the New Jersey alcoholic beverage tax when made by a State licensee to a voluntary unincorporated organization of the United States Army, Air Corps or Navy personnel, operating pursuant to regulations promulgated by the Secretary of the Army, Air Corps or Navy. (For temporary modification see section 905a.)

This exemption does not extend to a private concessionaire operating within or upon territory used for military or naval purposes, nor to any individual even though the individual is a member of the Army or Navy, nor is the exemption extended to U. S. O. Service Clubs and other similar organizations.

State licensees making such exempt sales within this State will report the total monthly sales to each such organization as a separate line item on Schedule "A" of the monthly tax report.

State licensees making such sales to a place outside this State will report the total monthly sales to each such organization on Schedule "E" of the monthly report and such sales shall be included with the total out-of-State sales on Schedule "F".

Sales or deliveries made by a non-licensee to a voluntary unincorporated organization of the United States Army or United States Navy personnel located in New Jersey are taxable. In the event the taxes have not been paid by the consignor the transporter is liable for the tax.

(Sales or deliveries to National Guard or United States Coast Guard Units in New Jersey, see section 906.)

### **309. Temporary Storage.**

Where alcoholic beverages are shipped or caused to be shipped into New Jersey by a person not licensed in this State, having no place of business in

## **TAX CREDITS OR REFUNDS**

this State, and not engaged in the sale of alcoholic beverages in this State and the alcoholic beverages pursuant to such shipment are:

- (a) temporarily stored in a licensed New Jersey public warehouse and subsequently reforwarded out of this State by a New Jersey licensed transporter,
- (b) bottled by a licensed manufacturer in this State and placed in temporary storage in a New Jersey licensed public warehouse for the account of such non-licensee and subsequently reforwarded out of this State by a New Jersey licensed transporter,

the transaction is exempt from the alcoholic beverage tax.

When the manufacturer who bottled the alcoholic beverages places same for temporary storage in a licensed New Jersey public warehouse, the transaction shall be reported on Schedule "A" listing the names and addresses of both the customer and the warehouse.

### **310. Transportation Through State.**

The importation into this State of alcoholic beverages which are not intended for sale or delivery herein and which pass through this State in continuous transportation and are delivered to a point outside of this State are exempt from the tax imposed by the Alcoholic Beverage Tax Law. If any transporter shall fail to consummate the delivery of any such alcoholic beverages to a point outside of this State, such transporter and the person to whom he shall deliver such alcoholic beverages in this State shall be liable for the tax due by reason of the delivery or other disposition of such alcoholic beverages.

## **ARTICLE IV**

## **TAX CREDITS OR REFUNDS**

### **401. Tax Credit Memoranda Issued by Beverage Tax Bureau.**

No deduction shall be made from any tax payment for a tax credit claimed to be due, until a tax credit memorandum has been secured from the Beverage Tax Bureau authorizing the credit.

When a credit is authorized, the original and one copy of the memorandum will be sent to the taxpayer. The original must be returned with the report which sets forth the credit as a deduction.

Where a deduction has been made from a tax payment for a credit which has not been so authorized, or if a deduction has been made from a tax payment for an authorized credit without submitting the original tax credit memorandum with the report, an assessment will be levied for the amount deducted, plus a penalty of five percent and in addition interest thereon at the rate of one percent per month or fraction thereof.

### **402. Cancellation of Sale—Tax Credit.**

Where a sale has been rescinded or canceled and the alcoholic beverages if delivered have been returned, or where the alcoholic beverages have been

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destroyed under the supervision of the Director, as unfit for consumption, the taxpayer shall be entitled to a credit for the amount of the tax which would have accrued had the alcoholic beverages not been destroyed or the sale not been rescinded or canceled. If the tax has already been paid to the Director, the credit shall be applied against any present or future liability of the taxpayer, and if there be no such liability the taxpayer shall be entitled to a refund of the tax so paid, unless the taxpayer is indebted to the State of New Jersey for taxes, penalties or interest which have accrued under any other statute imposing a tax payable to or collectible by the Director.

### 403. Returns—Tax Credit and Issuance of Inventory Credit Memoranda.

(a) A State licensee, receiving returns from a retailer or consumer following a taxable sale, shall take tax credit only for the tax on the *actual* *gallage* of alcoholic beverages returned to him and then only after issuing to the retailer or consumer an *inventory* credit or a credit memorandum showing the *gallage* of the alcoholic beverages returned.

(b) Every State licensee receiving returns of alcoholic beverages from a customer other than a consumer shall immediately issue an *inventory* credit memorandum to the person making the return. Each *inventory* credit memorandum shall show the wine gallons returned, and the date when the alcoholic beverages were returned; for returns of draught beer breweries shall show wine gallons as determined by the brewmasters' gauge records.

(c) Returns of alcoholic beverages made by State licensees to the source from which the same were received will be allowed only to the extent of the *gallage* shown by an *inventory* credit memorandum or a credit memorandum issued by the source and in possession of the State licensee reporting the return.

### 404. When Tax Credits Taken.

Deductions for tax credits:

- (a) made by reason of a tax credit memorandum issued by the Beverage Tax Bureau shall be made in accordance with the instructions on the tax credit memorandum. (See section 401.)
- (b) made by the seller by reason of the rescission or cancellation of a sale, and where the alcoholic beverages if delivered have been returned, shall be made with the report filed for the month in which the alcoholic beverages were actually received. (See section 402.)
- (c) made by the purchasers by reason of the return of alcoholic beverages, shall be made with the report filed for the month in which the alcoholic beverages were returned to the seller in accordance with section 403.
- (d) made by reason of the destruction of alcoholic beverages under supervision of the Director, shall be made with the report filed for the month in which the alcoholic beverages were destroyed. (See sections 401, 402 and 405.)

## **PENALTIES—BONDS**

### **405. Tax Credit on Destruction of Alcoholic Beverages Under Supervision.**

Where alcoholic beverages located in this State are destroyed through dumping by the licensee, such disposition is taxable except where the alcoholic beverages are destroyed under the supervision or instructions of the Director, or under the supervision or instructions of the Federal Alcohol Tax Unit.

## **ARTICLE V**

### **PENALTIES**

#### **501. Failure to File Report.**

Every person who fails to file any report required by the Alcoholic Beverage Tax Law or the Rules and Regulations, on the day when same shall be due, shall forfeit as a penalty for each day thereafter until said report is filed, the sum of five dollars per day to be collected as provided by said Law. (See section 801.)

#### **502. Failure to Pay Tax.**

Every person who shall fail to pay any tax as required by the Alcoholic Beverage Tax Law, or the Rules and Regulations, on the day when the same shall be due, shall forfeit a penalty of five percent (5%) of the tax, and in addition thereto, interest at the rate of one percent (1%) per month or fraction of a month, until said tax is paid, to be collected as provided by said Law. (See section 202.)

#### **503. Suspension or Revocation.**

The license or special permit of every licensee or special permittee who fails to make and file any reports or to pay any tax, penalty or interest which has become due, as required by the Alcoholic Beverage Tax Law, or who shall fail to comply with the Rules and Regulations made pursuant thereto, will be subject to suspension or revocation.

## **ARTICLE VI**

### **BONDS**

#### **601. Bond Requirement.**

All applicants for licenses and special permits, other than applicants for plenary or seasonal retail consumption, plenary or limited retail distribution, or club licenses, or special permits to sell alcohol at retail or for home manufacturing of wine for personal consumption, shall post with the Director a bond or other security in form and amount satisfactory to him, conditioned for the payment of all taxes, penalties and interest which shall accrue.



## **ARTICLE VII**

### **RECORDS**

#### **701. Records Required.**

Every person shall keep receiving records, accounts payable and receivable ledgers, and sales records. These records shall be complete and accurate records of all the information required in these Regulations regarding all transactions (cash or charge) in alcoholic beverages and of all transactions in warehouse receipts given upon the storage of alcoholic beverages in United States Internal Revenue or United States Customs Warehouses under Federal bond in New Jersey. Such records shall be of a kind and in the form prescribed or approved by the Director.

All transactions in receipts, certificates, contracts or other documents given upon the storage in New Jersey of alcoholic beverages in other than United States Internal Revenue or United States Customs Warehouses under Federal bond are to be recorded as transactions in alcoholic beverages, and not as transactions in warehouse receipts.

All invoices pertaining to sales to other New Jersey State licensees shall be kept separate and apart from invoices pertaining to other sales and shall be filed in alphabetical order by accounts.

All invoices pertaining to sales out-of-state shall be kept separate and apart from invoices pertaining to other sales and shall be filed alphabetically, by accounts, by States.

Where sales to retail licensees are reported on a daily sales basis on written instructions of the Director, State licensees are required to maintain two files of sales invoices or delivery slips, one set to be kept by accounts in alphabetical order and one set filed by days, each day of the month as a separate unit, with properly identified tapes attached listing the gallonage from all the invoices for each day.

All invoices pertaining to consumer sales; sales and samples; losses and breakage; donations, etc., shall be recorded in the books of account and shall be kept separate and apart from invoices pertaining to all other sales.

The Director from time to time will issue specific instructions on minimum records required.

#### **702. Preservation of Records.**

All records shall be safely preserved for five (5) years in such a manner as to insure permanency and accessibility for inspection by the Director.

#### **703. Inventories.**

Physical inventories shall be taken on the last day of each month even though a perpetual inventory record is maintained. All tally sheets and recapitulations shall be preserved as part of the permanent records. Such inventory records shall state the date and hour when taken, the name of the



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person or persons who took such inventory, the brand, trade name or other designation identifying each item, size of containers, the number of containers per package, the number of cases, barrels or other units of each size package, and the number of wine gallons or decimal parts thereof contained in each item. The items in the inventory shall be grouped separately as to the room, section and floor where the alcoholic beverages are located, entering the exact location on the tally sheets.

- (a) Include all alcoholic beverages on the licensed premises or stored in the Federal-tax-paid section of New Jersey licensed public warehouses; or stored Federal-tax-paid on a steamship pier in New Jersey.
- (b) Do not include alcoholic beverages stored in United States Internal Revenue or United States Customs Warehouses under Federal Bond;
- (c) Do not include wine in fermenters, vermouth in process or champagne in process not permanently corked.
- (d) Plenary and limited winery licensees shall accurately determine the capacity of all tanks and other containers in the winery or warehouse and each tank, barrel or other container must be marked with a serial number and the total capacity of the container in wine gallons. The capacity per inch of depth of all tanks must be determined and marked on each tank. The serial number of each tank or other container shall be preceded by an identifying letter as follows: "F"—fermenting tanks; "S"—storage tanks; "B"—bottling tanks; "VP"—vermouth processing tanks; "VPR"—barrels used in processing vermouth.

### **704. Records to be Kept Separate.**

All records and accounts pertaining to transactions in alcoholic beverages, shall be kept and maintained separate and apart from the records and accounts of any other business conducted by the person required to keep such records and accounts.

### **705. Uniform Records.**

All receiving records, accounts payable and receivable, sales records and all other records shall show the invoice number, license number, and the actual name and address of licensee or person (and trade name if any) from whom all alcoholic beverages were purchased or received, or to whom they were sold or delivered, and the date of the transaction, and shall state the kind of alcoholic beverages, exact size of container, the number of containers per package, the number of cases, barrels or other units of each size package, and the exact gallonage of each line item listed.

All receiving records shall in addition to the above information show the name and address of the licensed transporter or person through whom the alcoholic beverages were received.

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Receiving records covering alcoholic beverages received from ports of import shall include the name of the steamship. Deliveries via railroad shall include the name of the delivering railroad and car number.

Where the number of gallons or packages is not carried in the accounts receivable and accounts payable ledgers the State licensee shall maintain a sales and purchase register in which the actual numbers of packages or gallons for every invoice is entered.

### **706. Invoices.**

All invoices, credit memoranda, delivery and receiving slips shall have the name and address of the licensee, an individual series of numbers or letters, and each series shall be numbered consecutively.

All invoices, credit memoranda, etc., shall show the license number and the actual name of licensee (and the trade name, if any), to whom the alcoholic beverages were sold or delivered, or from whom they were received, and the date of the transaction, and shall state the name and kind of alcoholic beverages, exact size of container, number of containers per package, the number of cases, barrels or other units of each size package, and the exact gallonage of each line item listed or the gross gallonage of each class of alcoholic beverage.

### **707. Records to be Kept in State.**

All records shall be kept and maintained on the licensed premises in this State, unless the Director has granted permission in writing, to keep and maintain the records at a place outside of this State designated by him.

Where a licensee has received permission to maintain records outside of this State, the records of transactions in alcohol and alcoholic beverages in New Jersey, shall be kept separate and apart from all other records.

### **708. Recording and Reporting a Delivery in New Jersey to a Person Other Than the Actual Purchaser.**

Alcoholic beverages delivered to a person *in New Jersey*, other than the actual purchaser, shall be entered in the records and reported as follows:

1. The shipper shall set forth on Schedule "A" of the report the name, address and the license number of the purchaser and of the person to whom the actual delivery was made.
2. The purchaser (who in turn sells to the consignee) shall set forth the purchase on Schedule "H-1" of the report the name, address and license number of the shipper.

He shall also report on either Schedule "A" or Schedule "D" the name, address and license number of the consignee *in New Jersey* to whom the alcoholic beverages were actually delivered and the name, address and license number of the shipper.

3. The consignee (person actually receiving the alcoholic beverages) shall set forth on Schedule "H-1" in the report the name, address and license number of the person from whom the alcoholic beverages were purchased, and the name, address and license number of the shipper.

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The shipper, the seller, and the person actually receiving the alcoholic beverages in such transactions, shall in all cases enter in their respective records and invoices detailed information supporting that set forth in the report and all other details required in sections 705 and 706.

All entries shall show the gallonage of each class of alcoholic beverage.

### **708a. Recording and Reporting a Delivery by a Shipper Located in New Jersey to a Consignee Located Outside the State of New Jersey for the Account of the Seller.**

Alcoholic beverages delivered to a consignee outside New Jersey from a point in New Jersey for the account of the seller shall be entered in the records and reported as follows:

1. The shipper shall set forth on Schedule "E" in the report the name and address of the consignee to whom the actual delivery was made together with the gallonage of each class of alcoholic beverage and the name, address and license number of the seller for whose account the alcoholic beverages were shipped.
2. The seller shall not include entries on his report for this transaction but proper entries shall be made in the accounting records to show the name, address and license number of the shipper and the name and address of the consignee to whom the alcoholic beverages were sold.

### **709. Recording and Reporting Returns to Persons in New Jersey Other Than the Source From Which the Alcoholic Beverages Were Actually Purchased.**

Returns made, not to the actual source but delivered to another licensee in New Jersey for the account of the source or to a New Jersey licensed Public Warehouse and placed therein in the name supplied by the source, shall be entered in the records and reported as follows:

1. The shipper shall set forth on Schedule "A" of his report the name, address and license number of the source and of the person to whom the actual delivery was made. Any such deliveries to warehouses shall be entered on the report with the name of both the consignee and the warehouse.
2. The source shall issue a credit memorandum to the shipper and shall set forth on Schedule "H-3" or Schedule "H-4" of his report the credit memorandum number, the name, address and license number of the shipper, and in turn on Schedule "A" the name, address and license number of the consignee to whom the alcoholic beverages were sold if the consignee is a State licensee or on Schedule "D" if the consignee is a retailer.
3. The consignee (person actually receiving the alcoholic beverages) shall set forth on Schedule "H-1" of his report the name, address and license number of the person from whom the alcoholic beverages were actually purchased and the name, address and license number of the shipper.

## RECORDS

The shipper, the source and the consignee receiving the alcoholic beverages in such transactions shall enter in their respective records and in the credit memorandum detailed information supporting that set forth in the report and all other details required in sections 705 and 706.

All entries shall show the gallonage of each class of alcoholic beverage.

### **709a. Recording and Reporting Returns Made From a Place in New Jersey to a Consignee, Located Out-of-State, Who is Other Than the Original Seller.**

Returns made, not to the actual source but delivered to a consignee located outside the State of New Jersey, upon the instructions of the source, shall be entered in the records and reported as follows:

1. (a) The shipper, when a State licensee, shall set forth in Schedule "E" of his report the name and address of the consignee and the name, address and license number of the source for whose account the alcoholic beverages were shipped, together with the gross gallonage of each class of alcoholic beverage.
- (b) The source shall not include entries on his report for this type of transaction but proper entries shall be made in the accounting records to show the name, address and license number of the shipper and the name and address of the consignee to whom the alcoholic beverages were sold.
2. Where the shipper is a retailer, the *source* (the State licensee original seller) shall set forth in Schedule "H-3" and in Schedule "E" of his report, the name, address and license number of the consignee and the name, address and license number of the shipper, together with the gross gallonage of each class of alcoholic beverage.

### **709b. Recording and Reporting Returns Made From a Place in New Jersey to a Non-Resident Licensee Who Maintains Inventory in New Jersey.**

Returns made, to the New Jersey inventory of a non-resident New Jersey State licensee who maintains an inventory in this State, shall be entered in the records and reported as follows:

1. (a) The shipper when a State licensee shall set forth in Schedule "A" of his report the name and address of the source to whom the alcoholic beverages were shipped together with the gross gallonage of each class of alcoholic beverage.
- (b) The source (who is a non-resident New Jersey licensee maintaining an inventory in this State) shall report accepting such returns in his New Jersey inventory on Schedule "H-4" they shall not be reported on Schedule "E" unless they are shipped outside of the State in some subsequent transaction.

## RECORDS

2. (a) Returns accepted by a non-resident New Jersey State licensee who maintains an inventory in this State directly from New Jersey State licensees at his premises outside the State of New Jersey shall report such transactions as a memo only on Schedule "H-4". The transaction shall not be included in the total of Schedule "H-4" nor shall it be carried forward to the control sheet.
- (b) Where a non-resident New Jersey State Licensee maintains an inventory in this State and accepts returns directly from a New Jersey State licensee at his premises outside of New Jersey the shipper shall set forth on Schedule "E" of his report the name and address of the source to whom the alcoholic beverages were shipped together with the gross gallonage of each class of alcoholic beverage.
3. (a) Returns accepted, where a non-resident New Jersey State licensee maintains an inventory in this State and accepts returns from New Jersey State licensees and the returns are delivered for the account of the non-resident State licensee to a point outside the State the shipper shall set forth the transaction in Schedule "E" of his report together with the gross gallonage of each class of alcoholic beverage.
- (b) A non-resident New Jersey State licensee shall not report this transaction on Schedule "E", however, he shall report it as a memo transaction on Schedule "H-4", but shall not include it in the total of Schedule "H-4" or carry it into his control sheet.

### **710. Delivery Slips—Freight Bills, etc.**

All deliveries of alcoholic beverages shall be accompanied by invoice, delivery slip, freight bill, way bill, or bill of lading setting forth the name, address and license number of the transporter; the name, address and license number of both the consignee and the consignor; the kind of alcoholic beverages, exact size of container; the number of containers per package; the number of cases, barrels, or other units of each size package; and a copy of said delivery slip, etc., must be left with the consignee along with the invoice of the consignor, if one accompanies the shipment.

### **711. Cash Sales to State Licensees or Retailers.**

When both cash sales and charge sales occur during the same month in the same account, they shall be invoiced, both transactions entered in accounts receivable ledger, and the invoices for both shall be consolidated in a single file.

### **712. Examination of Records and Premises.**

Every person engaged in transactions involving alcohol or alcoholic beverages, and all directors, officers, agents or employees of such person, shall exhibit to the Director, all of the books, records, papers, work sheets, invoices, vouchers, accounts, documents and premises of such person and shall facilitate, as far as possible, any examination or investigation by the Director or his employees.



## **ARTICLE VIII**

### **MONTHLY REPORTS**

#### **801. Reports When Due.**

Reports under oath consisting of a control sheet and supporting schedules shall be filed with the Director, on such forms as the Director shall prescribe.

A report shall be filed covering each calendar month or part of a calendar month that a license is in force, even though during that time, or any portion thereof, no business was transacted under the license.

Such reports shall be filed by State licensees, special permittees and holders of special permits to sell alcohol at retail, on or before the *fifteenth* day of each month.

Reports shall be filed by retail licensees on or before the *twentieth* day of each month.

Reports shall be filed annually by the holders of special permits for home manufacturing of wines for personal consumption, on or before the *fifteenth* day of July.

There are no exceptions to these rules.

Accordingly, where the last day for filing reports falls on a Sunday, legal holiday or bank holiday, care should be taken to assure filing within time. Where a report is forwarded by mail, it will be considered as filed within time only if the envelope bears the postmark of the required filing date or some prior day.

Such reports shall disclose all transactions in alcoholic beverages and warehouse receipts during the period covered by the report, and such other information as the Director may require.

#### **802. Preservation of Reports.**

One complete copy of every report, properly sworn to, shall be kept on the premises of the licensee for five years for examination by the Director.

#### **803. Report Forms.**

Forms upon which reports shall be made are customarily mailed by the Director to the licensee, in ample time for preparation and filing, but if such forms are not received, the licensee is not relieved of the obligation of filing the reports within time.

Extra copies of forms upon which reports shall be made are obtainable upon application to the Beverage Tax Bureau, State House, Trenton, New Jersey, or 1060 Broad Street, Newark, New Jersey.

#### **804. Reporting Required in Wine Gallons.**

Where the report forms require an entry in gallons, this entry shall be made in wine gallons of 128 fluid ounces or decimal parts thereof, and not in proof gallons.

If the total sales of beer as shown by the report results in a fractional part of a gallon the tax shall be computed on the next higher whole gallon.



## **MONTHLY REPORTS**

### **805. Reports to be Executed Under Oath.**

All reports shall be signed under oath in the following manner :

- (a) If the licensee is an individual, by the licensee ;
- (b) If the licensee is a partnership, by one of the partners ;
- (c) If the licensee is a corporation, by one of the officers of the corporation, or by its authorized agent.

No report signed by an agent of a licensee will be accepted for filing, unless the licensee shall have filed with the Beverage Tax Bureau a written authorization for such agent, on the form prescribed by the Director.

### **806. Reports Without Postage.**

Reports mailed with insufficient postage will be refused, and if not returned to the Director on or before the date when same are due, penalties imposed by the law for delinquency will be assessed.

### **807. Reporting Seizures.**

Where alcoholic beverages are removed from a licensee's premises by a representative of the New Jersey Department of the Treasury, or of the New Jersey Department of Law and Enforcement, or by agents of the Federal Government, by seizure or for testing purposes, the payment of the tax shall be postponed until the determination of the proceedings.

The licensee shall report the same on Schedule "A" of the monthly report, setting forth the date, by whom removed, and the gross gallonage of each class of alcoholic beverage, as shown on the receipt for such alcoholic beverages. If and when the beverages are returned, the licensee shall report the same on Schedule "H-4" of the monthly report, setting forth the date, by whom returned, and the gross gallonage of each class of alcoholic beverage actually received, thus placing the alcoholic beverages back in the inventory.

### **808. Reporting Gifts.**

The gratuitous giving away of alcoholic beverages by any person is a sale and shall be reported as a sale on Schedule "D" of the monthly report, and the tax thereon shall be paid in the same manner as in the case of a sale.

### **809. Reporting Samples.**

An invoice shall be made for each sample given out, showing the name, address and license number of the licensee or of the person receiving the sample, the date, the brand and kind of alcoholic beverage, the quantity, and the serial numbers of case lots. Such invoice or a delivery receipt shall bear the signature of the person actually receiving the sample.

When alcoholic beverages are sold or forwarded to the holder of a State license to be used as samples the tax shall be assumed by the consignee and reported on Schedule "H-1" of the monthly report.

## **TAX RULINGS**

Where the receiving State licensee sells to, gives to, or returns to a representative of another State licensee or special permittee or any other person, alcoholic beverages to be used as samples within this State, the transaction shall be set forth in Schedule "D", as a line item and such entry shall be marked "samples", and the tax thereon shall be paid. Under no condition shall such a transaction be entered as a "Return" on Schedule "A" or "E".

### **810. Reporting Losses by Theft, Breakage or Other Disposition.**

No deductions from taxes will be permitted to be made, and no credit or refund shall be claimed for taxes which have accrued or have been paid on the sale or delivery of alcohol or alcoholic beverages because of the loss of such alcohol or alcoholic beverages or any part thereof, sustained by reason of theft, breakage or other disposition in this State, either on the licensed premises or in connection with a sale or delivery, and the liability to pay such tax shall not be passed on or postponed.

Such item shall be set forth on Schedule "D" of the monthly reports as a line item. (See also section 2107.)

Where the taxpayer makes such a deduction, the tax will be assessed plus a five percent penalty and interest at the rate of one percent per month or fraction thereof.

### **811. Consolidated Reports.**

Where a State licensee holds more than one license or is the holder of a special permit in addition to a license, application may be made in writing for permission to file consolidated reports. Where permission is granted, such reports shall be filed in accordance with instructions from the Director.

### **812. Procedure Where Statements Disagree.**

If the statements or quantities shown in any part of the report made to the Director do not agree with any other report made to any other authority, or do not agree with the actual physical inventory, a detailed explanation shall be attached to the monthly report.

## **ARTICLE IX**

## **TAX RULINGS**

### **901. Tax on Sparkling Cider.**

Cider containing 3.2% or more of alcohol by volume which is charged either artificially or as the result of secondary fermentation is taxable as a sparkling wine.

### **902. Tax on Mixture of Cider and Malt Beverage.**

Any beverage composed of a mixture of cider containing 3.2% or more of alcohol by volume with a malt beverage, which mixture is charged either artificially or as the result of secondary fermentation, is taxable as a sparkling wine.

## TAX RULINGS

### 903. Tax on Bottled Mixed Drinks.

Bottled highballs, cocktails, cordials, and similar mixed drinks are taxable at the rate of \$1.50 a gallon regardless of the alcoholic content.

### 904. Tax on Bitters and Grenadine.

All bitters and grenadine which are classified by the United States Treasury Department, Internal Revenue Service, as intoxicating liquors and which require Federal strip stamps, are taxable at the rate of \$1.50 a gallon.

### 905. Sales to Religious Organizations.

Sales or deliveries of alcoholic beverages to churches, convents or other religious societies and organizations, whether for sacramental purposes or otherwise, are taxable.

### 905a. Sales to U. S. Army Organizations.

In order that the Bureau may comply with a War Department order, no tax exemption will be allowed on sales or deliveries of alcoholic beverages containing more than 3.2% alcohol by weight made to army personnel as defined in the order of the Secretary of War (Circular 29, Section VI, subparagraph 3). (R. S. 54:43-2.1.)

### 906. Sales to Governmental Agencies and Concessionaires.

All sales or deliveries of alcoholic beverages by the holder of an alcoholic beverage license to governmental agencies except as provided for by R. S. 54:43-2.1, are taxable.

Sales made to National Guard Units at any New Jersey Armory are taxable except when such purchases are authorized by the State Department of Defense.

Sales made to United States Coast Guard Units in New Jersey are taxable.

Sales to private concessionaires operating within or upon territory used for military or naval purposes, to an individual even though the individual is a member of the Army, Air Corps or Navy, or to the U. S. O. Service Clubs or other similar clubs are taxable.

### 907. Deliveries of Alcoholic Beverages to Steamships at Piers in New Jersey.

Where alcoholic beverages are delivered to a steamship company which is not the holder of a New Jersey license or permit, from inventories maintained either within or without this State—

1. (a) Delivery by State licensees for "export" are exempt from tax only if the consignor submits an affidavit signed by the ship's master or other authorized agent or an "on board" bill of lading certifying that the alcoholic beverages were laden on the vessel for delivery at a designated point located outside the State of New Jersey.

## TAX RULINGS

- (b) Delivery by State licensees for "ship's supplies" are exempt from tax only if the consignor submits an affidavit signed by the ship's master or other authorized officer certifying that the alcoholic beverages were purchased for consumption outside the State of New Jersey.

Where delivery is made for "export" or "ship's supplies" from consignor's inventory in New Jersey, these transactions shall be reported on Schedule "E" (out-of-State sales). Affidavits shall be listed on Schedule "F", or if outstanding, on Schedule "G".

Where delivery is made for "export" or "ship's supplies" from out-of-State inventory by a licensee maintaining inventory in the State of New Jersey, an entry shall be made on Schedule "H-1" and the transaction shall also be reported on Schedule "E". Affidavits shall be listed on Schedule "F", or if outstanding, on Schedule "G".

Where delivery is made for "export" or for "ship's supplies" from out-of-State inventory by a licensee maintaining no inventory in the State of New Jersey the transaction shall be reported on Schedule "E" and the affidavits shall be listed on Schedule "F" or if outstanding on Schedule "G".

- (c) Deliveries to a steamship company or to a person on a ship for consumption or resale on board ship while at a pier in New Jersey, are taxable and shall be reported as a sale on Schedule "D".
2. The delivery of alcoholic beverages by transporters to a steamship company or to a ship at a pier in New Jersey from a consignor who is not the holder of a New Jersey license renders the transporter liable for the tax unless (a) the tax has been previously paid, (b) the alcoholic beverages are delivered under "Cord and Seal", (c) the alcoholic beverages are consigned to a point outside this State. The transactions shall be reported on Schedule "N" or "M-N".

### *Miscellaneous:*

Where the steamship company to which delivery is made holds a license or permit permitting the sale of alcoholic beverages or the transportation of alcoholic beverages out of the State, the rules governing deliveries in this State to such licensees or permittees apply.

Deliveries to a ship at a pier in New Jersey of alcoholic beverages under "Cord and Seal" (which cover importations of alcoholic beverages from a foreign country that remain in customs bond and are consigned to a person located in a foreign country or for consumption while on the high seas) are exempt from tax, and shall be reported with the bond number on Schedule "WR-2".

Deliveries of alcoholic beverages in the custody of the United States Internal Revenue delivered "In Bond" to a ship at a pier in New Jersey for

#### **DIRECTOR'S POWER TO MAKE RULES AND REGULATIONS**

export to a person located in a foreign country or for "ship's supplies" for consumption outside of New Jersey are exempt from the tax, and shall be reported with the bond number on Schedule "WR-2".

#### **908. Tax on Drinkers.**

Alcoholic beverages taken from the bottling line while in process of manufacture must be included in the gross production and when consumed by employees or others, are taxable.

### **ARTICLE X**

#### **DIRECTOR'S POWER TO MAKE RULES AND REGULATIONS**

**1001.** The Alcoholic Beverage Tax Law authorizes and empowers the Director to make and enforce such rules and regulations as he may deem necessary for the administration and enforcement of the Law.

## **PART II**

### **Rules, Regulations and Instructions Concerning Manufacturers Including Brewers, Distillers, Rectifiers and Blenders, Supplementary Limited Distillers, Wineries**

#### **ARTICLE XX**

##### **GENERAL**

##### **2001. Passage of Tax.**

See section 203.

##### **2002. Consumer Sales.**

State licensees who under the provisions of their licenses are allowed to sell to consumers shall report the gross total of such sales during a month as a single line item on Schedule "D" and pay the tax on same.

All sales to consumers shall be supported by records which shall include the number of each size of container and the total gallons sold or delivered each day. (See section 701.)

##### **2003. Samples.**

Samples taxable, see section 809.

##### **2004. Out-of-State Sales and Returns—Exemptions.**

For exemption, see sections 307, 308, 708a, 709, 709b and 907.

Where the sale or return is made by a State licensee and accompanied by delivery to a point outside of the State of New Jersey, the transaction shall be reported on Schedule "E".

Where a State licensee sells or returns alcoholic beverages to a person not licensed by the State of New Jersey for ultimate delivery to a point outside the State but causes the alcoholic beverages to be delivered by a licensed transporter to a licensed New Jersey public warehouse for temporary storage in the name of the purchaser, the transaction is exempt from the tax and shall be reported on Schedule "A" listing the names and addresses of both the non-licensed purchaser and the warehouse.

##### **2005. Consignee's Certificates.**

Requirement voided July 1, 1944.

##### **2006. Tax Exemptions for Non-Beverage Use.**

See sections 301, 301a, 2108 and 2109.



## **MANUFACTURERS**

### **2007. Alcoholic Beverages Bottled for Non-Licensees.**

Where a manufacturer receives alcoholic beverages from a person not licensed in the State of New Jersey or from Federal Bond for the account of such non-licensee and bottles the alcoholic beverages, the receipt of the bulk alcoholic beverages shall be reported as a purchase or withdrawal and the delivery of the bottled alcoholic beverages shall be reported as a sale.

The transaction is exempt from the tax, provided, evidence satisfactory to the Director is furnished showing that the alcoholic beverages have been actually transported out of the State or placed in a licensed public warehouse in New Jersey for temporary storage for the account of the purchaser and subsequently removed from the State by a New Jersey licensed transporter.

### **2008. Alcoholic Beverages Bottled for Others.**

Where a manufacturer receives alcoholic beverages for bottling, the receipt of the bulk alcoholic beverages shall be reported as a purchase or withdrawal and

(a) the delivery in New Jersey to a State licensee of the bottled alcoholic beverages shall be reported on Schedule "A" as a sale (see section 2104);

(b) the delivery of the bottled alcoholic beverages to a State licensee or a non-licensee at a point outside of the State shall be reported on Schedule "E" (see section 2108).

### **2009. Alcoholic Beverages Bottled for Retail Licensees.**

Where a manufacturer receives alcoholic beverages for the account of a New Jersey retail licensee for bottling, the receipt of the bulk alcoholic beverages shall be reported as a purchase or withdrawal and the delivery of the bottled alcoholic beverages shall be reported as a sale to the retailer on Schedule "D" and is taxable.

### **2010. Alcoholic Beverages Bottled "in Bond".**

Alcoholic beverages bottled "in bond" in United States Internal Revenue or United States Customs Warehouses which remain "in bond" shall not be reported as a sale until they are actually removed from Federal Bond.

## **ARTICLE XXI**

### **REPORTS**

The following instructions specifically concern the method of filling out the Manufacturer's Tax Sales Report and shall be used in conjunction with the General Sections of the Rules and Regulations.

### **2101. Number of Reports Required.**

A Manufacturer's Tax Sales Report shall consist of a control sheet supported by detailed information to be given on schedules. If any schedule supporting the control sheet is not required in making the report for any

## MANUFACTURERS

particular month, this shall be indicated on the control sheet by entering the word "no" thus:

Schedule "A" consisting of .no. sheets.

### Number of Copies to be Made, Filed and Retained Whether or Not Any Business is Transacted:

	Make	*File with Beverage Tax Bureau	**Retain in Manufacturer's File
Control Sheet .....	3 copies	2 copies	1 copy
Schedules "A", "B", or "C", "D", "F", "G", "H", "WR-1" or "J", "WR-2", "WR-3" .....	3 "	2 "	1 "
Schedule "E" .....	4 "	3 "	1 "
Certificates of Non-beverage Use .....	1 "	1 "	0 "

\*File reports with the Beverage Tax Bureau, State House, Trenton, N. J., on or before the 15th day of each month.

\*\*One complete copy of every report, properly sworn to, shall be kept on the premises of the licensee for 5 years, for examination by the Director.

### 2102. Consolidated Reports.

See section 811.

### 2103. Entries in Schedules to be by Accounts.

In preparing schedules of purchases and sales, entries shall be in alphabetical order by accounts except where written permission has been received from the Director to report Schedule "D" by "daily totals" or "alphabetical totals". When reported by accounts, enter the totals of each account for the month (not each individual purchase or sale). (See section 701.)

All entries shall be made in wine gallons of 128 ounces.

All schedules shall be totaled excepting "WR" and "G".

### 2104. Schedule "A"—Sales and "Returns Made" Within This State to State Licensees—Army, Air Corps, Navy, or National Guard Organizations—Non-licensees for Storage.

On Schedule "A", list under separate headings, by accounts, giving total for the month for each account:

(a) All sales of alcoholic beverages made and delivered to the licensed premises in New Jersey of, or to a New Jersey licensed public warehouse for the account of manufacturers, wholesalers, State beverage distributors, and plenary retail transit licensees, on which sales and deliveries the tax has been passed to the purchaser. (Also see section 2008a.)

(b) Sales of alcoholic beverages to State licensees located within New Jersey involving the actual delivery of the alcoholic beverages from a point other than the seller's premises. Proper notation shall be made on Schedule "A" by the seller as to the name, address and license number of the person who actually made the shipment upon instructions of the seller, and the point from which shipment was made. In addition, the seller shall show the name,

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address and license number of the actual consignee or purchaser. The person who actually made the shipment shall likewise report the name, address and license number of the person to whom shipment was delivered, and, in addition, the name, address and license number of the person for whose account shipment was made. Such transactions shall be segregated by the seller and by the shipper from sales made direct from the seller's premises. (Refer to section 708 "Recording Shipments to Persons Other than the Actual Purchaser".)

(c) Sales of alcoholic beverages to voluntary unincorporated organizations of the Army, Air Corps, Navy, or National Guard personnel, where delivery is made within this State. The total of each account shall be listed as a separate line item, with the name, address and location of each organization. (See section 2108 for out-of-State sales and deliveries.)

(d) Sales and "returns made" where delivery has been made to a licensed public warehouse in New Jersey for temporary storage for the account of non-licensees. (See sections 307a and 2007.)

(e) "Returns Made" to other State licensees where delivery has been made to the licensed premises of such licensees or to New Jersey licensed public warehouses within the State of New Jersey.

(f) "Returns Made" to other State licensees where delivery has been made to the licensed premises of another licensee or to New Jersey licensed public warehouses within the State of New Jersey. If the return is for the account of another State licensee, proper notation shall be made on Schedule "A" in accordance with section 709. (Returns to Persons Other than the Actual Source.)

(g) "Returns Made" for the account of an out-of-State source, not licensed, which involves delivery to State licensees within the State of New Jersey or to New Jersey licensed public warehouses, shall be reported on Schedule "A". (See section 709.)

"Returns Made", where actual delivery has been made to a point outside the State of New Jersey, shall not be entered on Schedule "A" but shall be entered on Schedule "E". (See sections 708a-709a.)

Enter the totals on the control sheet and include in Schedule "B", "C", or "J".

### **2105. Schedule "B"—Inventory Control—Distillers—Rectifier and Blender.**

Schedule "B" is an inventory control of Federal-tax-paid alcohol and alcoholic beverages. It shall be filed by all Distillers and Rectifiers and Blenders.

If any transactions or operations affecting the inventory cannot be set up on Schedule "B", attach a detailed description of such transactions and operations to the schedule.

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### "B-I"

#### Inventory Control of Manufacturing Stock Only

In "B-1" include all the transactions and operations affecting the inventory of Federal-tax-paid alcoholic beverages on the licensed premises and in New Jersey licensed public warehouses, but excluding alcoholic beverages in processing tanks or receptacles.

Licensees shall list in the blank space at the right on their copy of Federal Form 122 the wine gallons for each entry.

ITEM 1. Enter the actual physical inventory on hand on the first of the month of all Federal-tax-paid alcohol and alcoholic beverages held for manufacturing purposes in the receiving room and in the Federal-tax-paid section of New Jersey licensed public warehouses. Do not include alcoholic beverages set forth in Item 21 of "B-3".

ITEM 2. Enter the total of Federal-tax-paid alcoholic beverages received during the month as follows:

- (a) All alcoholic beverages purchased and withdrawn from Federal bond during the month as set forth in Schedule "H-1".
- (b) All returns of alcoholic beverages in bulk accepted from customers as set forth in Schedule "H-4".
- (c) All finished products in glass that have been transferred from finished products to manufacturing stock for the purpose of redumping, etc. (This entry shall be the same as Item 18 of Schedule "B-2".)

ITEM 3. Enter all gains in bulk alcoholic beverages between the time of withdrawal from bond and the regauge for dump as set forth in Federal Forms 122 and 230.

ITEM 4. Enter the totals of Items 1, 2 and 3.

ITEM 5. Enter the total of alcoholic beverages dumped for rectification or bottling without rectification as set forth in Federal Forms 122 and 230.

ITEM 6. Enter the losses in bulk alcoholic beverages between the time of withdrawal from bond and regauge for dumping as set forth in Federal Forms 122 and 230.

ITEM 7. Enter the total sales and other disposition of bulk alcoholic beverages including returns made to the source of both bulk and case alcoholic beverages as set forth in Schedules "A" and "E".

ITEM 8. Enter the total of alcoholic beverages transferred from manufacturing stock to finished products stock without dumping. This entry shall be the same as Item 14 of "B-II".

ITEM 9. Enter the total of Items 5, 6, 7 and 8.

ITEM 10. Enter the actual physical inventory on hand on the last day of the month of all Federal-tax-paid alcohol and alcoholic beverages held for

## MANUFACTURERS

manufacturing purposes in the receiving room and in the Federal-tax-paid section of New Jersey licensed public warehouses. (See section 703.)

Distribution of Item 10: Enter the totals of alcoholic beverages making up the total set forth in Item 10 according to exact location of same as follows:

- (a) All alcoholic beverages on hand on the licensed premises for manufacturing purposes.
- (b) All alcoholic beverages held in the Federal-tax-paid sections of New Jersey licensed public warehouses for manufacturing purposes. Set forth the name of each warehouse in which such alcoholic beverages are stored and the quantity therein.

## "B-II"

### Finished Products

ITEM 11. Enter the actual physical inventory of all finished products on hand on the first of the month on the New Jersey licensed premises and in the Federal-tax-paid sections of New Jersey licensed public warehouses including alcoholic beverages bottled and not removed from the bottling room.

ITEM 12. Enter all returns of finished products in glass accepted from customers and placed in finished products room or in Federal-tax-paid sections of New Jersey licensed public warehouses, as set forth in Schedules "H-3" and "H-4".

ITEM 13. Enter the totals of finished products bottled during the month as disclosed by Federal Forms 230 and 237. Care should be taken that entries are made for the month in which the alcoholic beverages were actually bottled.

ITEM 14. Enter the totals of alcoholic beverages transferred to finished products room from manufacturing stock without dumping, such as alcoholic beverages relabeled, recased, etc. The entry in Item 14 must agree with entry in Item 8 of "B-1".

ITEM 15. Enter the total of bottled-in-bond alcoholic beverages withdrawn from Federal bond, including bottled-in-bond alcoholic beverages removed to the Federal-tax-paid sections of New Jersey licensed public warehouses as set forth in Schedule "H-1".

ITEM 16. Enter the totals of Items 11, 12, 13, 14 and 15.

ITEM 17. Enter the total of all sales and other disposition of finished products in glass as set forth in Schedules "A", "D" and "E", including alcoholic beverages shipped directly to customers from tax paid sections of New Jersey licensed public warehouses. Do not include returns made to original source or transfers of alcoholic beverages between the licensed manufacturing premises and New Jersey licensed public warehouses where the transfer was made solely for the purpose of storage. Returns made to original source shall be entered in Item 7 of "B-1". (See section 2104 regarding the segregation of sales and "returns made".)

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ITEM 18. Enter the total of alcoholic beverages removed from finished products inventory to manufacturing stock inventory for the purpose of re-dumping, relabeling, etc.

ITEM 19. Enter the totals of Items 17 and 18.

ITEM 20. Enter the actual physical inventory of all finished products on hand on the last day of the month on the New Jersey licensed premises and in the Federal-tax-paid sections of New Jersey licensed public warehouses including alcoholic beverages bottled and not removed from the bottling room. If such totals are not in agreement with the totals arrived at by deducting Item 19 from Item 16, the necessary plus or minus adjustment shall be made on Schedule "D". (See section 2107.)

Distribution of Item 20: Enter the totals of alcoholic beverages making up the total set forth in Item 20 according to exact location of same as follows:

- (a) All finished products inventory on hand on the licensed premises.
- (b) All finished products inventory held in the Federal-tax-paid sections of New Jersey licensed public warehouses. Set forth the name of each warehouse in which such alcoholic beverages are stored and the quantity therein.

### "B-III"

#### Inventory of Tanks and Receptacles in Rectifying and Bottling Room

ITEM 21. Enter the actual physical inventory of all alcoholic beverages on hand on the first of the month in all tanks and receptacles.

ITEM 22. Enter the actual physical inventory of all alcoholic beverages on hand on the last day of the month in all tanks and receptacles.

#### 2106. Schedule "C"—Inventory Control—Wineries.

Schedule "C" is an inventory control of alcoholic beverages in both Federal Bonded and Federal-tax-paid sections of the licensed premises and in the Federal-tax-paid sections of New Jersey licensed public warehouses, but shall not include "still wine" in fermenters, "vermouth" in processing tanks or "sparkling wines" that have not been permanently corked nor alcoholic beverages stored in United States Internal Revenue or United States Customs Bonded public warehouses. It shall be filed by all holders of winery licenses.

Distillers who operate a winery under their distiller's license are required to submit Schedule "C" in addition to Schedule "B".

If any transactions and operations affecting the inventory cannot be itemized on Schedule "C", attach a detailed description of such transactions to this schedule.

ITEM 1. Enter the actual physical inventory of all alcoholic beverages on hand on the first of the month. This entry will be the same as the entry in Item 14 for the preceding month.



## MANUFACTURERS

ITEM 2. Production—*Federal Bonded Wineries*. Entries in Item 2 under the proper beverage headings shall be substantiated by detailed production records and Federal reports.

ITEM 3. Enter the totals of alcoholic beverages received "in bond" on the licensed premises from other bonded premises, including any returns "in bond" accepted from customers (Schedule "WR-1") and transfers "in bond" from Bonded public warehouses to the licensed premises (Schedule "WR-2").

ITEM 4. Enter the total of all Federal-tax-paid alcoholic beverages received (Schedule "H-1"), except returns actually received from customers (See Item 5). Do not include transfers of Federal-tax-paid alcoholic beverages between New Jersey licensed public warehouses and the New Jersey licensed premises.

ITEM 5. Enter the total returns of Federal-tax-paid alcoholic beverages actually received from customers including alcoholic beverages accepted for reconditioning, etc. (Schedules "H-3" and "H-4").

ITEM 6. Total Items 1 to 5, inclusive.

ITEM 7. Enter the total of alcoholic beverages shipped "in bond" to other bonded premises and for "export", including returns "in bond" made to the source (Schedule "WR-2").

ITEM 8. Enter under the proper headings all alcoholic beverages used for manufacturing "in bond". Entries shall be substantiated by production records and Federal reports.

ITEM 9. Enter the totals of Schedule "A".

ITEM 10. Enter the totals of Schedule "E".

ITEM 11. Enter the totals of Schedule "D".

ITEM 12. Enter only actual losses from evaporation, shrinkage, etc., for the month, of bulk alcoholic beverages (other than sparkling wine), or any gains in either bonded or Federal-tax-paid sections. Do not include other bulk or bottled alcoholic beverages consumed on the premises, samples, family consumption and breakage which shall be set forth as line items on Schedule "D".

ITEM 13. Total Items 7 to 12, inclusive.

ITEM 14. Enter the actual physical inventory of all alcoholic beverages on hand in the bonded and Federal-tax-paid sections of the New Jersey licensed premises and in Federal-tax-paid sections of New Jersey licensed public warehouses on hand on the last day of the month. Entries in this item shall be supported by complete detailed permanent inventory records made and kept in accordance with sections 702 and 703.

ITEM 15. Enter the actual location of the inventory on hand on the last day of the month. Where alcoholic beverages are stored in the Federal-tax-paid section of a New Jersey licensed public warehouse, the name of each warehouse and quantities stored shall be given.

## MANUFACTURERS

ITEM 2. Production—*Federal Bonded Wineries*. Entries in Item 2 under the proper beverage headings shall be substantiated by detailed production records and Federal reports.

ITEM 3. Enter the totals of alcoholic beverages received "in bond" on the licensed premises from other bonded premises, including any returns "in bond" accepted from customers (Schedule "WR-1") and transfers "in bond" from Bonded public warehouses to the licensed premises (Schedule "WR-2").

ITEM 4. Enter the total of all Federal-tax-paid alcoholic beverages received (Schedule "H-1"), except returns actually received from customers (See Item 5). Do not include transfers of Federal-tax-paid alcoholic beverages between New Jersey licensed public warehouses and the New Jersey licensed premises.

ITEM 5. Enter the total returns of Federal-tax-paid alcoholic beverages actually received from customers including alcoholic beverages accepted for reconditioning, etc. (Schedules "H-3" and "H-4").

ITEM 6. Total Items 1 to 5, inclusive.

ITEM 7. Enter the total of alcoholic beverages shipped "in bond" to other bonded premises and for "export", including returns "in bond" made to the source (Schedule "WR-2").

ITEM 8. Enter under the proper headings all alcoholic beverages used for manufacturing "in bond". Entries shall be substantiated by production records and Federal reports.

ITEM 9. Enter the totals of Schedule "A".

ITEM 10. Enter the totals of Schedule "E".

ITEM 11. Enter the totals of Schedule "D".

ITEM 12. Enter only actual losses from evaporation, shrinkage, etc., for the month, of bulk alcoholic beverages (other than sparkling wine), or any gains in either bonded or Federal-tax-paid sections. Do not include other bulk or bottled alcoholic beverages consumed on the premises, samples, family consumption and breakage which shall be set forth as line items on Schedule "D".

ITEM 13. Total Items 7 to 12, inclusive.

ITEM 14. Enter the actual physical inventory of all alcoholic beverages on hand in the bonded and Federal-tax-paid sections of the New Jersey licensed premises and in Federal-tax-paid sections of New Jersey licensed public warehouses on hand on the last day of the month. Entries in this item shall be supported by complete detailed permanent inventory records made and kept in accordance with sections 702 and 703.

ITEM 15. Enter the actual location of the inventory on hand on the last day of the month. Where alcoholic beverages are stored in the Federal-tax-paid section of a New Jersey licensed public warehouse, the name of each warehouse and quantities stored shall be given.

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### 2107. Schedule "D"—Sales to Retailers and Miscellaneous Sales.

List: (a) alphabetically by individual accounts, or where permission has been granted in writing to report by daily totals or alphabetical totals, all sales made to retail licensees in New Jersey and total same.

Then set forth by line item entries:

- (b) The total of sales to consumers. (Wineries and S. B. D. licensees only.)
- (c) Samples, donations, miscellaneous sales including sales made under special permits.
- (d) Sales in New Jersey: to National Guard Concessionaires, Coast Guard Units, U. S. O.; and to Army Personnel when beverages contain more than 3.2% alcohol by weight.
- (e) Total Federal-tax-paid beer consumed on premises. (Breweries only.)
- (f) Excessive losses in bottling. (Breweries only.)
- (g) Breakage.
- (h) Thefts.

Add these items to the total of sales to retail licensees, then if necessary enter:

- (i) Adjustment to balance to physical inventory.

Total all the above items and enter final totals on the control sheet. Manufacturers shall include the totals in Schedules "B", "C", or "J".

Where there is no gallonage for any of the above line items, enter the word "None".

### 2108. Schedule "E"—Exemptions.

See sections 307, 308, 708a, 709a, 709b, 907 and 2004.

On Schedule "E" list, under separate headings by accounts giving the total for the month for each account and using a separate schedule for each State into which deliveries were made:

1. (a) Sales of alcoholic beverages for resale and consumption outside this State that were accompanied by actual transportation of the alcoholic beverages to points out of the State of New Jersey. (Wineries and breweries shall report shipments made in bond on Schedule "WR-2" only.)
- (b) Sales of alcoholic beverages for non-beverage purposes accompanied by actual transportation of the alcoholic beverages to points out of the State of New Jersey. (Certificates of Non-Beverage Use not required.)
- (c) Transfers of alcoholic beverages from a licensee's New Jersey inventory or withdrawals from bonded warehouses in New Jersey for his account which are delivered to himself at a point out of the State of New Jersey.

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- (d) "Return Made" of alcoholic beverages actually delivered to points out of the State of New Jersey either direct to the original source or to others at points out of the State for the account of the original source. (See section 709a.) Such transactions shall be included in the report for the month in which the shipments were actually made.
  - (e) Sales of alcoholic beverages to voluntary unincorporated organizations of the United States Army, Navy or Coast Guard personnel, accompanied by actual transportation of the alcoholic beverages out of the State of New Jersey. (For sales and deliveries *in* New Jersey, see sections 2104 and 2107.)
  - (f) "Returns Accepted", where a non-resident New Jersey State licensee accepts returns of alcoholic beverages from a New Jersey RETAIL licensee at his premises outside this State, or the returned alcoholic beverages have been delivered for the State licensee's account to another point out-of-State, the total gallonage for such transactions shall be reported as a line item, under the heading: "Returns accepted from New Jersey Retail Licensees". These transactions shall also be reported on Schedule "H-3" as set forth in section 3109.
  - (g) Deliveries of alcoholic beverages actually made to a point outside the State of New Jersey for the account of the seller. (See sections 708a, 709a and 709b.)  
Deliveries of alcoholic beverages to steamships at piers in New Jersey for "export" or "ship's supplies for consumption outside New Jersey" (see section 907).
2. A separate Schedule "E" for New Jersey shall be prepared listing under separate headings by accounts giving the total for the month for each account.
- (a) Sales of alcoholic beverages for non-beverage use where delivery has been made *within* the State of New Jersey. (See section 301.)
  - (b) Inventory credit memoranda issued by the Beverage Tax Bureau which are submitted with the report.

Enter the total of all Schedules "E" on the control sheet.

Manufacturers will also include the total of the "E" Schedules on Schedules "B", "C", or "J", whichever is applicable.

### 2109. Schedule "F"—Claims for Exemption.

On this schedule, enter the following:

- (a) A list of the Schedule "E" by States, giving the total gallonage for each State. (Do not include the New Jersey Schedule "E".)
- (b) All Certificates of Non-Beverage use covering New Jersey sales submitted, with the report for which exemption is claimed. (See section 301.)

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- (c) Each Beverage Tax Bureau inventory credit memo.
- (d) Affidavits covering deliveries to steamships.

Enter the combined totals on the control sheet.

### **2110. Schedule "G"—Outstanding Claims for Exemption.**

List according to date of original transaction all outstanding Certificates of Non-Beverage Use or affidavits covering sales to steamships, for which exemption will be claimed.

Do not enter these quantities on the control sheet.

Schedule "G" furnishes a continuous summary of outstanding claims for exemption for which certificates have not been submitted.

### **2111. Schedule "H"—Alcoholic Beverages Received During the Month; in Transit at the End of the Month; Returns Accepted from Customers.**

*Schedule "H-1"—Alcoholic Beverages actually received including bond withdrawals and purchases delivered direct to other licensees for the account of the reporting licensee.*

List under separate headings, by accounts, the gallonage of alcoholic beverages:

- (a) Actually received by the licensee in New Jersey or for the account of the licensee in the Federal-tax-paid section of a New Jersey licensed public warehouse. Do not include any returns accepted from customers (see Schedules "H-3" and "H-4"), or alcoholic beverages in transit (see Schedule "H-2").
- (b) Withdrawn from Federal-bonded sections of United States Internal Revenue or United States Customs Warehouses; importations received ex-customs at a pier and bottled in bond alcoholic beverages withdrawn from bond. Give name of distiller, name of warehouse and name of transporter.
- (c) Alcoholic beverages bottled for "export" and subsequently released for domestic sales.
- (d) Purchased but delivered direct to other licensees for the account of the reporting licensee, in accordance with section 708a.

Make correct entries of the above in either Schedule "B" or "C" whichever is applicable.

[Wineries only: All winery licensees holding a Wine Wholesale license shall segregate all transactions in wines bottled by others and shall report the purchases, sales and inventories of same on the Wholesalers Tax report form whether or not the alcoholic beverages are Federal-tax-paid or in the bonded winery.]

*Schedule "H-2"—Alcoholic Beverages in Transit at the end of the month.*

List by accounts all alcoholic beverages shipped to the reporting licensee before the end of the month but not actually received on the licensed prem-



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ises or in the Federal-tax-paid section of a New Jersey licensed public warehouse for the account of the licensee until after the end of the month.

Do not total. Do not enter on the control sheet, as these items will appear in Schedule "H-1" of the report for the month in which the alcoholic beverages are actually received.

*Schedule "H-3"—Returns accepted from customers on which tax credit or refund is claimed.*

List by accounts all returns accepted from customers upon which tax credit or refund is claimed and for which inventory credit memoranda or credit memoranda have actually been issued; give the name, address and license number of each customer making the return, the serial number and date of each credit memorandum issued and the number of gallons as determined by actual gauging of the alcoholic beverages accepted as returns. (See section 403b.)

Where the alcoholic beverages are not actually received but are delivered upon the instructions of the seller to another licensee, proper entry shall be made on Schedule "H-3", giving the name, address and license number of the person from whom the alcoholic beverages were actually delivered for the account of the seller, and, in addition, the name, address and license number of the person to whom the alcoholic beverages were actually delivered:

- (a) Where the return by a retailer involves the delivery for the account of the seller to another retailer, pursuant to another sale, a corresponding sales entry shall be made in the records of the seller and the sale to the retailer included in Schedule "D". (See section 709.)
- (b) Where the return by a retailer involves the delivery for the account of the seller to a State licensee at a point within the State of New Jersey, pursuant to another sale, a corresponding sales entry shall be made in the records of the seller and the sale to the State licensee included in Schedule "A". (See section 709.)
- (c) Where the return by a retailer involves the delivery for the account of the seller to a State licensee or non-licensee at a point located outside the State of New Jersey, pursuant to another sale, a corresponding entry shall be made in the records of the seller, the sale shall be included in Schedule "E". (See section 709a.)

Enter the totals on the control sheet, and include in Schedule "B", "C", or "J" whichever is applicable.

Do not claim tax credit or refund for the return unless the original sale has been tax paid in the present or some previous report.

*Schedule "H-4"—Returns accepted from customers on which tax credit is not claimed.*

List by accounts the number of gallons as determined by actual gauging and as shown by inventory credit memoranda, or credit memoranda issued by the seller, of any returns from customers accepted during the month on which the seller is not claiming tax credit or refund.



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Where the alcoholic beverages are not actually received by the seller but are delivered upon the instructions of the seller to another licensee, proper entry shall be made on Schedule "H-4", giving the name, address and license number of the person by whom the alcoholic beverages were actually delivered for the account of the seller, and, in addition, the name, address and license number of the person to whom the alcoholic beverages were actually delivered. (See sections 403 and 709-2.)

Include the totals on Schedule "B", "C", or "J" whichever is applicable.

**2112. Schedule "J"**—Applies only to Breweries and is composed of three sections.

*Schedule "J-1"—Alcoholic Beverages Metered, Stamp Account, Bottled for Export.*

*Bottling Meter Summary—(Federal Forms 139).*

Enter the meter number at the head of the column.

ITEM 1. Enter the meter reading of each bottling meter at the close of business the last day of the month reported upon.

ITEM 2. Enter the meter reading of each bottling meter at the opening of business on the first day of the month reported upon.

ITEM 3. Enter the difference of Item 1 minus Item 2.

ITEM 4. Enter the net adjustments made to the meter during the month.

ITEM 5. Enter the gross total of malt beverages and water metered through each meter after making allowance for any necessary meter adjustments allowed on Federal Form 139.

ITEM 6. Enter the total amount of water metered through each meter during the month.

ITEM 7. Enter the net amount of malt beverages metered through each meter to the bottling tanks during the calendar month. Totals of all meters must be extended to last two columns in accordance with the headings.

*Summary—(Federal Forms 103).*

ITEM 8. Enter the total number of barrels and gallons of Federal-tax-paid and Federal-tax-free for Export malt beverages "removed by pipe line for bottling". Total the gallonage. Where this total differs from the total of Item 7, attach an explanation.

ITEM 9. Enter the total number of barrels and gallonage "removed in barrels and kegs" Federal-tax-paid.

ITEM 10. Enter the total number of barrels and gallonage "removed in barrels and kegs" Federal-tax-free for export. Enter details in "WR-2".

*Stamp Account—(Federal Forms 103).*

ITEM 11. Enter the total number of stamps of each denomination "used on the pipe line" and if the number of barrels and the gallonage differs from the number of barrels and the gallonage of Federal-tax-paid malt beverages removed by pipe line under Item 8, attach an explanation.

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ITEM 12. Enter the total number of stamps of each denomination "used on barrels and kegs" and the total number of barrels and gallons. If the number of barrels and the gallonage differs from the number of barrels and the gallonage of Federal-tax-paid beer shown in Item 9, attach an explanation.

### *Record of Beer Bottled for Export—(Federal Forms 1626, 1689, etc.).*

ITEM 13. Enter separately, according to size, and the total gallonage, the actual physical inventory of malt beverages bottled Federal-tax-free for export on the premises on the first day of the month. Do not include any malt beverages remaining in bottling tanks.

ITEM 14. Enter separately according to size, the total number of cases produced during the month Federal-tax-free for export and the total gallonage.

ITEM 15. Enter separately according to size, the total number of cases and the total gallonage accepted in bond as "returns" after having been shipped Federal-tax-free for export. The individual transactions making up this total shall be listed on Schedule "WR-1" and the total gallonage shall be included in Schedule "J-3" Item 3c.

ITEM 16. Enter separately, according to size, the total number of cases shipped Federal-tax-free for export and the total gallonage. The individual transactions making up this total shall be listed on Schedule "WR-2" and if there are any discrepancies, attach an explanation.

ITEM 17. Enter separately, according to size, the total number of cases and the total gallonage of malt beverages bottled tax free for export that have been Federal-tax-paid during the month.

ITEM 18. Enter separately, according to size, and the total gallonage, the actual physical inventory of malt beverages bottled Federal-tax-free for export remaining on the premises on the last day of the month. Do not include any malt beverages remaining in bottling tanks.

### *Schedule "J-2"—Bottling Production: Losses.*

ITEM 1. Enter the actual physical inventory of malt beverages in all bottling tanks at the opening of business on the first day of the month in barrels and gallons.

ITEM 2. Enter the total number of barrels and the gallons metered through all bottling tank meters, both Federal-tax-paid and Federal-tax-free.

ITEM 3. Enter the totals of Item 1 and Item 2.

ITEM 4. Enter the actual physical inventory of malt beverages in all bottling tanks at the close of business on the last day of the month in barrels and gallons.

ITEM 5. Enter the total amount of malt beverages used (Item 3 minus Item 4).

ITEM 6. Enter separately, according to size, the total number of cases of Federal-tax-paid malt beverages produced during the month. These figures shall be taken from the licensee's daily count of cases produced, and if

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there is a difference between this total and the total number of cases received in the warehouse during the month, attach an explanation.

ITEM 7. Enter separately and according to size and gallons, the actual number of cases of Federal-tax-free for export malt beverages produced during the month.

ITEM 8. Enter separately and according to size, the number of cases and the gallons of malt beverages taken from the bottling line for use as drinkers before being counted in the total production.

ITEM 9. Enter separately and according to size, the total number of cases and the gallons of malt beverages taken from the bottling line for testing and analysis before being counted in the total production.

ITEM 10. Enter separately and according to size, the number of cases and the gallons of rejects and shorts taken from the line before being counted in the total production. [Any rejects and shorts taken from the line and consumed on the premises shall not be included in Item 10, but shall be included in Item 8.]

ITEM 11. Enter the total of Items 6 to 10, inclusive.

ITEM 12. Enter the gallonage of malt beverages unaccounted for (Item 5 minus Item 11).

ITEM 13. Enter the total gallons shown in Item 5 above.

ITEM 14. Allowable loss percentage.

ITEM 15. Enter the total gallons of allowable loss (Item 13 multiplied by Item 14).

ITEM 16. Enter the difference (Item 12 after deducting Item 15). If this item results in a credit, leave the space blank. If the result is a debit also enter it as line item "Excess Bottling Losses" on Schedule "D" and in "J-3", Items 2F and 5G.

### Schedule "J-3"—Brewery Inventory Control.

ITEM 1. Enter the actual physical inventory on hand at the opening of business on the first day of the month of Federal-tax-paid malt beverages and including case goods under Federal Export bond.

ITEM 2. Enter the production figures from "J-1", Item 9, for barrels and kegs and from "J-2", Items 6, 7, 8, 10, and 16 for case goods in their respective line items.

ITEM 3. (A and B) Enter the total returns accepted of Federal-tax-paid malt beverages actually received from customers, including beverages to be re-conditioned or dumped.

(C) Enter the gallonage of any transactions not provided for above which will increase the working stock. Include the total gallonage of case malt beverages accepted in bond as "returns" after having been shipped Federal-tax-free in export bond.

ITEM 4. Enter the total of Items 1, 2, and 3.

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ITEM 5. (A) Enter the total of Schedule "A".

(B) Enter the total of Schedule "E" including the gallonage of bottled beer dumped for tax credit or refund under supervision of either the Federal Alcoholic Tax Unit or the Beverage Tax Bureau.

(C) to (F incl.) Enter the total of retail sales and other line items from Schedule "D". Also include under Item C, bottled malt beverages dumped without approval of the Federal Alcohol Tax Unit or the Beverage Tax Bureau.

(G) Enter the excessive losses in bottling as shown in "J-2", Item 16.

(H) Enter the gallonage necessary to balance to physical inventory as shown on Schedule "D".

(I) Enter the total gallonage of malt alcoholic beverages shipped in cases under Federal Export bond (from Schedule "WR-2").

(J) Enter the total of Federal-tax-paid malt beverages returned to rest tanks.

(K) Enter the total gallons of barreled malt beverages destroyed under brewmaster's supervision and attach an explanation of any other gallonage included in this item.

ITEM 6. Enter the total of all disposals under Item 5.

ITEM 7. Enter the actual physical inventory on hand at the close of business on the last day of the month of Federal-tax-paid malt beverages and including case goods under Federal Export bond.

ITEM 8. Segregate Federal-tax-paid malt beverages in barrels and kegs from Federal-tax-paid case goods and case goods held under Federal Export bond, and set forth the total gallonage of each group. In addition, set forth the total gallonage in licensed warehouses other than the brewery premises.

### 2113. Schedule "WR"—Warehouse Receipts and "In Bond" Transactions.

These transactions shall be grouped separately on the schedules, each group properly headed. Where it is impossible to determine the wine gallons, and records show proof gallons only; the gallonage reported shall be marked "P. G." or "Proof Gallons".

#### Schedule "WR-1"

##### (a) *Purchases of Warehouse Receipts:*

List all transactions in acquiring, by purchase or otherwise, warehouse receipts, contracts and other documents given upon the storage of alcoholic beverages in New Jersey in a United States Internal Revenue or United States Customs Warehouse under Federal bond.

Manufacturers shall include warehouse receipts received by them for the purpose of bottling the alcoholic beverages for others.

##### (b) *Purchases of Alcoholic Beverages "In Bond" Where the Warehouse Receipts Are Not Actually Received:*

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List all purchases and returns received "in bond", of alcoholic beverages stored in New Jersey in a United States Internal Revenue or United States Customs Warehouse under Federal bond for which no warehouse receipts have been received.

(c) *Wineries Only—Purchases and Returns Received "In Bond"*.

List under separate headings:

(1) all purchases of warehouse receipts covering alcoholic beverages stored in New Jersey in a United States Internal Revenue or United States Customs Warehouse under Federal bond.

(2) all purchases of wine in bulk received "in bond" on the licensed premises.

(3) all purchases of bulk alcoholic beverages "in bond" where they are placed in the bonded section of a public warehouse.

(4) all bulk alcoholic beverages "in bond" received on the licensed premises for the purpose of bottling for others.

(5) returns received of bulk alcoholic beverages "in bond".

### Schedule "WR-2"

(a) *Sales of Warehouse Receipts:*

List all transactions in selling or otherwise disposing of warehouse receipts, contracts and other documents given upon the storage of alcoholic beverages in New Jersey in a United States Internal Revenue or United States Customs Warehouse under Federal bond.

(b) *Sales of Alcoholic Beverages "In Bond" Not Involving the Actual Delivery of Warehouse Receipts:*

List all sales and returns made "in bond" of alcoholic beverages stored in New Jersey in a United States Internal Revenue or United States Customs Warehouse under Federal bond not involving the actual delivery of warehouse receipts.

(c) *Withdrawals from Bond:*

List all withdrawals from bond of alcoholic beverages stored in New Jersey under United States Internal Revenue or United States Customs bond. The entries in group (c) shall also be set forth on Schedule "H-1".

(d) *Wineries Only—Sales, Transfers and Returns Made "In Bond"*.

List under separate headings:

(1) all sales and returns made of alcoholic beverages in bulk "in bond" to other bonded wineries from inventory in the bonded premises.

(2) all transfers of alcoholic beverages in bulk "in bond" from bonded public warehouses to the licensed premises.

(e) *Breweries Only—Sales "In Bond"*:

List all "in bond" sales or shipments of malt alcoholic beverages. The transactions shall be supported by landing certificates or other proof satisfactory to the Director, on file on the licensee's premises.

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### Schedule "WR-3"

#### (a) *Inventory of Warehouse Receipts:*

List all warehouse receipts, contracts and other documents owned and controlled on the last day of the month, given upon the storage of alcoholic beverages stored in New Jersey in a United States Internal Revenue or United States Customs Warehouse under Federal bond.

#### (b) *Inventory of Alcoholic Beverages "In Bond" Where Warehouse Receipts Have Not Been Received:*

List all alcoholic beverages stored "in bond" in New Jersey in a United States Internal Revenue or United States Customs Warehouse under Federal bond on the last day of the month, for which no warehouse receipts have been received.

Breweries shall not list on Schedule "WR-3" inventory of alcoholic beverages in the bonded premises in New Jersey. Such inventory shall be listed on Schedule "J-3".

### **2114. Procedure Where Statements Disagree.**

If the statements or quantities shown in any part of the report made to the Director do not agree with the records or a report made to any other authority, attach a detailed explanation to the report.



### **PART III**

#### **Rules, Regulations and Instructions Concerning Wholesalers and State Beverage Distributors**

#### **ARTICLE XXX**

##### **GENERAL**

**3001. Passage of Tax.**

See section 203.

**3002. Out-of-State Sales and Returns—Exemptions.**

See sections 307, 307a, 308, 708a, 709a, 709b, 907, 2004 and 2108.

**3003. Consignee's Certificates.**

Voided—July 1, 1944.

**3004. Samples Taxable.**

See section 809.

**3005. Consumer Sales.**

See sections 701 and 2002.

**3006. Tax Exemptions for Non-Beverage Use.**

See sections 301, 301a and 2108.

#### **ARTICLE XXXI**

##### **REPORTS**

The following instructions specifically concern the method of filling out the Wholesaler's—State Beverage Distributor's Tax Sales Report and shall be used in conjunction with the General Sections of the Rules and Regulations.

**3101. Number of Reports Required.**

A tax Sales Report shall consist of a control sheet supported by detailed information to be given on schedules.

If any schedule supporting the control sheet is not required in making the report for any particular month, this shall be indicated on the control sheet by entering the word "no" thus:

Schedule "A" consisting of .no. sheets.

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### Number of Copies to be Made, Filed and Retained Whether or Not Any Business is Transacted:

	Make	*File with Beverage Tax Bureau	**Retain in File of Licensee
Control Sheet .....	3 copies	2 copies	1 copy
Schedules "A", "D", "F", "G", "H", "WR-1", "WR-2", "WR-3" .....	3 "	2 "	1 "
Schedule "E" .....	4 "	3 "	1 "
Certificates of Non-beverage Use .....	1 "	1 "	0 "

\*File reports with the Beverage Tax Bureau, State House, Trenton, N. J., on or before the 15th day of each month.

\*\*One complete copy of every report, properly sworn to, shall be kept on the premises of the licensee for 5 years, for examination by the Director.

### 3102. Consolidated Reports.

See section 811.

### 3103. Entries in Schedules to be by Accounts.

See section 2103.

### 3104. Schedule "A"—Sales and "Returns Made" Within This State to State Licensees—Army, Air Corps, Navy or National Guard Organizations—Non-Licensees for Storage.

On Schedule "A", list under separate headings, by accounts, giving the total for the month for each account:

(a) All sales of alcoholic beverages made and delivered to the licensed premises in New Jersey, of manufacturers, wholesalers, State beverage distributors, and plenary retail transit licensees or to New Jersey licensed public warehouses for the account of such State licensees, on which sales and deliveries the tax has been passed to the purchaser.

Where alcoholic beverages in bulk are ordered withdrawn from Federal bond by a wholesaler and released to a manufacturer for the purpose of bottling, the wholesaler shall not report the transaction on Schedule "A" but shall report the transaction on Schedule "WR-2" as a disposal of the warehouse receipt or the alcoholic beverages to the manufacturer for bottling. (Also see section 2113.)

(b) Sales of alcoholic beverages to State licensees located within New Jersey involving the actual delivery of the alcoholic beverages from a point other than the seller's premises. Proper notation shall be made on Schedule "A" by the seller as to the name, address, and license number of the person who actually made the shipment upon instructions of the seller, and the point from which shipment was made. In addition, the seller shall show the name, address and license number of the actual consignee or purchaser. The person who actually made the shipment shall likewise report the name, address and license number of the person to whom shipment was delivered, and, in addition, the name, address and license number of the person for whose account shipment was made. Such transactions shall be segregated by the seller and by the shipper from sales made direct from the seller's premises. (Refer to

## **WHOLESALE—S. B. D.**

section 708a—"Recording Shipments to Persons other than the Actual Purchaser".)

(c) Sales of alcoholic beverages to voluntary unincorporated organizations of the Army, Air Corps, Navy or National Guard personnel, where delivery is made within this State. The total of each account shall be listed as a separate line item, with the name, address and location of each organization. (See section 2108 for out-of-State sales and deliveries.)

(d) Sales and "Returns Made" where delivery has been made to a licensed public warehouse in New Jersey for temporary storage for the account of non-licensees. (See section 307a.)

(e) "Returns Made" to other State licensees where delivery has been made to the licensed premises of such licensees or to New Jersey licensed public warehouses at a point within the State of New Jersey.

(f) "Returns Made" to the actual source but delivered to another licensee in New Jersey for the account of the source, or to a New Jersey licensed public warehouse, and placed therein in the name supplied by the source. Entries on the schedule shall be made by the shipper and by the source in accordance with section 709.

(g) "Returns Made" for the account of an out-of-State source, not licensed, which involve delivery to State licensees within the State of New Jersey or to New Jersey licensed public warehouses, shall be reported on Schedule "A".

"Returns Made", where actual delivery has been made to a point outside the State of New Jersey, shall not be entered on Schedule "A" but shall be entered on Schedule "E". (See section 2108.)

Enter the combined totals on the control sheet.

### **3105. Schedule "D"—Sales to Retailers and Miscellaneous Sales.**

See section 2107.

### **3106. Schedule "E"—Exemptions.**

See sections 307, 308, 708a, 709a, 709b, 907, 2004 and 2108.

### **3107. Schedule "F"—Claims for Exemption.**

See sections 301 and 2109.

### **3108. Schedule "G"—Outstanding Claims for Exemptions.**

See sections 301 and 2110.

### **3109. Schedule "H"—Alcohol and Alcoholic Beverages Received During the Month; in Transit at the end of the Month; Returns Accepted from Customers.**

*Schedule "H-1"—Alcoholic beverages actually received including bond withdrawals and purchases delivered direct to other licensees for the account of the reporting licensee.*

### WHOLESALE—S. B. D.

List under separate headings, by accounts, the gallonage of alcoholic beverages:

(a) Actually received by the licensee in New Jersey or for the account of the licensee in the Federal-tax-paid section of a New Jersey licensed public warehouse. Do not include any returns accepted from customers (see Schedules "H-3" and "H-4") or alcoholic beverages in transit (see Schedule "H-2").

(b) Withdrawn in cases from Federal bonded sections of United States Internal Revenue or United States Customs Warehouses, or importations received ex-customs at a pier giving name of distiller, warehouse and transporter. Alcoholic beverages in bulk ordered withdrawn and delivered for bottling to a manufacturer shall not be reported on Schedule "H-1" but shall be reported on Schedule "WR-2". (See sections 2113 and 3104a.)

(c) Purchased but delivered direct to other licensees in New Jersey for the account of the reporting licensee, in accordance with section 708.

(d) Wine wholesalers who are the holders of a winery license and operate a Federal bonded winery shall segregate all transactions in wines bottled by others and shall report the purchases, sales and inventories of same on the wholesalers report form. The reporting must include bonded and Federal-tax-paid alcoholic beverages.

Enter the totals on the control sheet.

#### *Schedule "H-2"—Alcoholic beverages in Transit, at the end of the month.*

List by accounts all alcoholic beverages shipped to the reporting licensee before the end of the month but not actually received on the licensed premises or in the Federal-tax-paid section of a New Jersey licensed public warehouse for the account of the licensee until after the end of the month.

Do not total. Do not enter on the control sheet, as these items will appear in Schedule "H-1" of the report for the month in which the alcoholic beverages are actually received.

#### *Schedule "H-3"—Returns accepted from customers on which tax credit or refund is claimed.*

List by accounts all returns accepted from customers, upon which tax credit or refund is claimed and for which inventory credit memoranda or credit memoranda have actually been issued; give the name, address, and license number of each customer making the return, the serial number and date of each credit memorandum issued, and the number of gallons as determined by actual gauging of the alcoholic beverages accepted as returns.

Where the alcoholic beverages are not actually received but are delivered upon the instructions of the seller to another licensee, proper entry shall be made on Schedule "H-3", giving the name, address and license number of the person from whom the alcoholic beverages were actually delivered for the account of the seller, and the name, address and license number of the person to whom the alcoholic beverages were actually delivered.

### WHOLESALE—S. B. D.

- (a) Where the return by a retailer involves the delivery for the account of the seller to another retailer, pursuant to another sale, a corresponding sales entry shall be made in the records of the seller and the sale to the retailer included in Schedule "D". (See section 709.)
- (b) Where the return by a retailer involves the delivery for the account of the seller to a State licensee at a point within the State of New Jersey pursuant to another sale, a corresponding sales entry shall be made in the records of the seller and the sale to the State licensee included in Schedule "A". (See section 709.)
- (c) Where the return by a retailer involves the delivery for the account of the seller to a State licensee or non-licensee at a point located outside the State of New Jersey pursuant to another sale, a corresponding entry shall be made in the records of the seller and the sale shall be included in Schedule "E". (See section 709a.)

Enter the totals on the control sheet.

Do not claim tax credit or refund for the return unless the original sale has been tax paid in the present or some previous report.

*Schedule "H-4"—Returns accepted from customers on which tax credit is not claimed.*

List by accounts, the number of gallons as determined by actual gauging and as shown by inventory credit memoranda or credit memoranda issued by the seller, of any returns from customers accepted during the month on which the seller is not claiming tax credit or refund.

Where the alcoholic beverages are not actually received by the seller but are delivered upon the instructions of the seller to another licensee in New Jersey, proper entry shall be made on Schedule "H-4", giving the name, address and license number of the person by whom the alcoholic beverages were actually delivered for the account of the seller, and the name, address and license number of the person to whom the alcoholic beverages were actually delivered. (See sections 403 and 709-2.)

Enter the totals on the control sheet.

### **3110. Schedule "WR"—Warehouse Receipts and "In Bond" Transactions.**

See section 2113.

### **3111. Inventories.**

Set forth in the inventory statement and on the control sheet the quantities of alcoholic beverages on hand at the beginning and end of the month as determined by physical inventories. Include all alcoholic beverages on the licensed premises in New Jersey or stored in the Federal-tax-paid sections of New Jersey licensed public warehouses or steamship piers. (See section 703.)

Do not include alcoholic beverages stored in United States Internal Revenue or United States Customs Warehouses under Federal bond.

**WHOLESALEERS—S. B. D.**

Wine wholesalers will include alcoholic beverages bottled by others but stored in a bonded winery in New Jersey.

**3112. Procedure Where Statements Disagree.**

If the statements or quantities shown in any part of the report made to the Director do not agree with the records or a report made to any other authority, attach a detailed explanation to the report.



## **PART IV**

### **Rules, Regulations and Instructions Concerning Alcoholic Beverage Warehouse Receipts Licensees**

#### **ARTICLE XL**

##### **GENERAL**

##### **4001. Purchases and Sales.**

Warehouse receipts licensees, when purchasing or selling warehouse receipts, given upon the storage of alcoholic beverages in New Jersey in a United States Internal Revenue or United States Customs Warehouse under Federal bond, shall report the purchase or sale of the receipt as such.

Warehouse receipts licensees, whose places of business are located outside of the State of New Jersey, shall include in their reports any sales made to a person having a New Jersey license or giving, or known to have, a New Jersey address.

##### **4002. Samples and Gifts Taxable.**

See sections 808 and 809.

##### **4003. Records Required.**

See section 701.

##### **4004. Consolidated Reports.**

See section 811.

#### **ARTICLE XLI**

##### **REPORTS**

The following instructions specifically concern the method of filling out the Warehouse Receipts Licensees' Reports and shall be used in conjunction with the General Sections of the Rules and Regulations.

##### **4101. Number of Reports Required.**

A Warehouse Receipts Licensee's Report shall consist of a control sheet supported by detailed information to be given on schedules. If any schedule supporting the control sheet is not required in making the report for any particular month, this shall be indicated on the control sheet by entering the word "no" thus:

## WAREHOUSE RECEIPTS

Schedule "WR-1" consisting of . . no . . sheets.

### Number of Copies to be Made, Filed and Retained Whether or Not Any Business is Transacted:

	Make	*File with Beverage Tax Bureau	**Retain in File of Licensee
Control Sheet .....	3 copies	2 copies	1 copy
Schedules "WR-1", "WR-2", "WR-3", "WR-4" .....	3 "	2 "	1 "

*\*File reports with the Beverage Tax Bureau, State House, Trenton, N. J., on or before the 15th day of each month.*

*\*\*One complete copy of every report, properly sworn to, shall be kept on the premises of the licensee for 5 years, for examination by the Director.*

All gallonage entries shall be made in wine gallons of 128 fluid ounces. Where it is impossible to determine the wine gallons, and records show proof gallons only, the gallonage reported shall be marked "P. G." or "Proof Gallons."

Entries in schedules shall be in alphabetical order.

#### 4102. Schedule "WR-1"—Purchases of Warehouse Receipts.

List all transactions in purchasing, accepting or otherwise obtaining or acquiring warehouse receipts given upon the storage of alcoholic beverages in New Jersey in a United States Internal Revenue or United States Customs Warehouse under Federal bond.

#### 4103. Schedule "WR-2"—Sales of Warehouse Receipts.

List all sales to any person having a New Jersey license or giving or known to have a New Jersey address:

(a) Warehouse receipts given upon the storage of alcoholic beverages in New Jersey in a United States Internal Revenue or United States Customs Warehouse under Federal bond;

(b) All other receipts, certificates, contracts or other documents given upon the storage of alcoholic beverages in Federal-tax-paid sections of a New Jersey licensed public warehouse.

These shall be grouped separately, each group properly headed and listed by accounts in alphabetical order.

#### 4104. Schedule "WR-3"—Inventory of Warehouse Receipts.

List in the same manner as set forth for Schedule "WR-2" all warehouse receipts and all other receipts, certificates, contracts or other documents given upon the storage of alcoholic beverages in New Jersey or representing the same, of which the licensee is the owner and in possession and in control of at the end of the month.

## **WAREHOUSE RECEIPTS**

### **4105. Schedule "WR-4"—Alcoholic Beverages Received.**

List all alcoholic beverages actually received in New Jersey, as samples or otherwise, from any source whatsoever, during the month covered by the report. Particular attention shall be paid to the column headed "Document number of goods which this sample represents".

Enter the totals on the control sheet.

If any such alcoholic beverages received cannot be definitely identified with the number of a warehouse receipt, receipt, certificate, contract, agreement or other document of which the licensee is the owner and in possession of and in control of at the time of receiving such alcoholic beverages, a complete detailed explanation shall be attached to the schedule, giving the name, address and license number of the person from whom the alcoholic beverages were received.

### **4106. Procedure Where Statements Disagree.**

If the statements or quantities shown in any part of the report made to the Director do not agree with a report made to any other authority, attach a detailed explanation to the report.

## **PART V**

### **Rules, Regulations and Instructions Concerning Public Warehouse Licensees**

#### **ARTICLE L**

##### **GENERAL**

##### **5001. Temporary Storage by a Non-Licensee.**

(a) The delivery of alcoholic beverages from without this State into a licensed public warehouse in this State for temporary storage by any person other than the holder of a license shall be exempt from the alcoholic beverage tax, provided that such alcoholic beverages, when released from storage are actually transported outside of this State by a New Jersey licensed transporter. (See section 309.)

(b) The delivery of alcoholic beverages by a State licensee into a licensed public warehouse in this State for temporary storage by any person other than the holder of a license shall be exempt from the tax, provided that such alcoholic beverages, when released from storage, are actually transported outside of this State by a licensed transporter.

To obtain exemption in such cases the public warehouse licensee, before effecting a release of the alcoholic beverages shall secure and retain a written receipt signed by the licensed transporter setting forth his vehicle license number, the kind and quantity of alcoholic beverages, cases, barrels or other units, the wine gallons, the name and address of the non-licensee who caused the alcoholic beverages to be temporarily stored and the name and address of the person to whom the alcoholic beverages are to be delivered out of this State.

##### **5002. Releases to State Licensees.**

New Jersey public warehouse licensees may release alcohol or alcoholic beverages stored by State licensees either directly or upon the order of the owner, to a State licensee without payment of the tax, provided such alcoholic beverages are removed in a vehicle owned or controlled by such licensees or by a New Jersey licensed transporter.

##### **5003. Releases to Retail Licensees and Special Permittees.**

New Jersey public warehouse licensees shall be liable for the payment of the alcoholic beverage tax on alcohol or alcoholic beverages released to the holders of retail licenses or to any person not licensed in this State unless:

(a) The alcoholic beverages were stored in the Federal-tax-paid section of the warehouse in the name of the retailer by the retailer or by a State licensee; or

## **PUBLIC WAREHOUSE**

(b) The alcoholic beverages are released on the written order and from the stock of a State licensee; or

(c) The alcoholic beverages are released pursuant to a special permit and the tax on the sale or delivery has been paid as evidenced by a tax receipt issued by the Director and in the possession of the public warehouse licensee.

(d) The alcoholic beverages are released in accordance with the provisions of section 5001.

All copies of tax receipts shall be retained by the public warehouse licensee for inspection by the Director.

### **5004. Releases from Federal Bond for Out-of-State Deliveries.**

Where the alcoholic beverages which are sought to be released from Federal bond are to be delivered to a point outside of the State of New Jersey, the public warehouse licensee may release such alcoholic beverages without payment of the tax to the holder of the warehouse receipt embracing the same or to his representative, provided that immediately following such release the alcoholic beverages shall be handed over by the public warehouse licensee to the holder of a New Jersey transportation license or special permit for immediate delivery to a point outside of the State of New Jersey.

In all such cases, the public warehouse licensee, before effecting a release, shall secure and retain a written receipt signed by the transportation licensee or special permittee or his duly authorized representative, which receipt shall set forth the license number of vehicle, the kind of alcoholic beverage, the number of cases, barrels or other units, the wine gallons, the name of the owner of the warehouse receipt embracing the alcoholic beverages and the name and address of the person to whom the alcoholic beverages are to be delivered.

### **5005. Reporting Losses by Theft or Breakage.**

Taxable. See section 810.

New Jersey public warehouse licensees shall use Schedule "WR-4" to list all breakage or theft of alcoholic beverages from the Federal-tax-paid section of a warehouse, total same and transmit it with each monthly report and a certified check for the taxes shown to be due.

## **ARTICLE LI**

### **REPORTS**

The following instructions specifically concern the method of filling out Public Warehouse Licensees' Reports and shall be used in conjunction with the General Section of the Rules and Regulations.

#### **5101. Number of Reports Required.**

A report shall consist of a control sheet supported by detailed information to be given on schedules. If any schedule supporting the control sheet is not

## PUBLIC WAREHOUSE

required in making the report for any particular month, this shall be indicated on the control sheet by entering the word "no" thus:

Schedule "R" consisting of .no. sheets.

### Number of Copies to be Made, Filed and Retained Whether or Not Any Business is Transacted:

	Make	*File with Beverage Tax Bureau	**Retain in File of Licensee
Control Sheet .....	3 copies	2 copies	1 copy
Schedules "R", "RR", "S" .....	3 "	2 "	1 "
Schedule "T" .....	4 "	3 "	1 "
Schedule "WR-4" .....	3 "	2 "	1 "

*\*File reports with the Beverage Tax Bureau, State House, Trenton, N. J., on or before the 15th day of each month.*

*\*\*One complete copy of every report, properly sworn to, shall be kept on the premises of the licensee for 5 years, for examination by the Director.*

### 5102. Entries in Schedules.

In preparing schedules, list each transaction in alphabetical order or daily sequence for the month reported upon. Where it is impossible to determine the wine gallons, and records show proof gallons only, the gallonage reported shall be marked "P. G." or "Proof Gallons".

All entries shall be made in wine gallons of 128 fluid ounces.

### 5103. Schedule "R"—Receipts in Bond.

List under separate headings:

(a) All receipts of alcoholic beverages in the Federal bonded section of the warehouse, including transfers of title within the warehouse.

(b) All alcoholic beverages bottled in bond, giving the name, address and license number of the person for whom the alcoholic beverages were bottled.

### 5104. Schedule "RR"—Receipts in Federal-Tax-Paid Section.

List all receipts of alcoholic beverages in the Federal-tax-paid section of the warehouse, including transfers of title within the warehouse.

### 5105. Schedule "S"—Releases for Delivery in This State.

List under separate headings, where delivery is to a consignee located **within** the State of New Jersey:

(a) All transfers of alcoholic beverages "in bond" including transfers of title within the warehouse.

(b) All releases of alcoholic beverages from the Federal bonded section of the warehouse.

(c) All releases of alcoholic beverages from the Federal-tax-paid section of the warehouse, including transfers of title within the warehouse.



**PUBLIC WAREHOUSE**

**5106. Schedule "T"—Releases for Delivery Outside of This State.**

List under separate headings, where delivery is to a consignee located **outside** of the State of New Jersey:

- (a) All transfers of alcoholic beverages "in bond".
- (b) All releases of alcoholic beverages from the Federal bonded section of the warehouse.
- (c) All releases of alcoholic beverages from the Federal-tax-paid section of the warehouse.

A separate Schedule "T" shall be used for each State into which deliveries were made.

**5107. Schedule "WR-4"—Losses by Theft or Breakage.**

List according to accounts the quantities of any alcoholic beverages broken or stolen during the month. (See section 5005.)

**5108. Procedure Where Statements Disagree.**

If the statements or quantities shown in any part of the report made to the Director do not agree with the records or a report made to any other authority, attach a detailed explanation to the report.

## **PART VI**

### **Rules, Regulations and Instructions Concerning Transportation Licensees and Special Permittees to Transport Alcoholic Beverages**

#### **ARTICLE LX**

##### **GENERAL**

##### **6001. Taxability of Deliveries of Alcoholic Beverages.**

A licensed transporter is entitled to exemption from tax on delivery of alcoholic beverages in this State only when the delivery from without this State shall have been made at the instance of or to a State licensee.

If the licensed transporter makes a delivery or other disposition of alcoholic beverages in this State to a person other than a State licensee, the licensed transporter shall be liable for the tax unless such tax shall have been previously paid or secured.

If the licensed transporter fails to deliver all alcoholic beverages given into his custody as set forth on a waybill, bill of lading, or other evidence of delivery from a consignor without this State the transporter shall be liable for the tax on the alcoholic beverages not delivered to the consignee within the State of New Jersey, unless proof is furnished satisfactory to the Director of other disposition out of the State.

Delivery of alcoholic beverages to a retail licensee from a non-licensee shall render the licensed transporter liable for the tax thereon, unless such tax shall have been previously paid or secured.

Delivery of alcoholic beverages upon which the tax has not been paid or secured, to governmental agencies and concessionaires, in this State (see section 905a and 906), will render the licensed transporter making the delivery liable for payment of the tax.

The delivery of alcoholic beverages by transporters to a steamship company or to a ship at a pier in New Jersey from a consignor who is not the holder of a New Jersey license renders the transporter liable for the tax unless (a) the tax has been previously paid, (b) the alcoholic beverages are delivered under "Cord and Seal", (c) the alcoholic beverages are consigned to a point outside this State.

No tax imposed shall be payable by the holder of a special permit to transport alcoholic beverages from a licensed public warehouse or the premises of a State licensee in this State or from or between piers of import in this State to points outside this State, in accordance with the provisions of such permits, provided that the alcoholic beverages are actually removed from the State by the special permittee.

## TRANSPORTATION

### 6002. Transportation Through State.

See section 310.

### 6003. Consolidated Reports.

See section 811.

### 6004. Delivery Slips, Freight Bills Required.

See section 710.

### 6005. Alcoholic Beverage Records to be Kept Separate.

See section 704.

## ARTICLE LXI

### REPORTS

The following instructions specifically concern the method of filling out the Transportation Licensee's or the Special Permittee's Report and shall be used in conjunction with the General Sections of the Rules and Regulations.

### 6101. Number of Reports Required.

A report covering the transportation of alcoholic beverages shall consist of a control sheet supported by detailed information to be given on schedules. If any schedule supporting the control sheet is not required in making the report for any particular month, this shall be indicated on the control sheet by entering the word "no" thus:

Schedule "L" consisting of .no. sheets.

Licensees may obtain permission to attach to the report a copy of each bill of lading or waybill instead of listing each transaction on the schedule. Application for such permission shall be made in writing, stating reasons therefor, and attaching sample waybill or bill of lading. Where permission is granted in writing by the Director, such waybills or bills of lading shall be submitted in separate groups arranged alphabetically by consignees and securely attached to the schedule to which they apply.

#### Number of Copies to be Made, Filed and Retained Whether or Not Any Business is Transacted:

	Make	*File with Beverage Tax Bureau	**Retain in File of Licensee
<b>(a) By Transportation Licensees:</b>			
Control Sheet .....	2 copies	1 copy	1 copy
Schedules "L" and "N" .....	2 "	1 "	1 "
Schedule "M" .....	3 "	2 "	1 "
<b>(b) By Special Permittees:</b>			
Control Sheet .....	2 "	1 "	1 "
Schedule "M-N" .....	3 "	2 "	1 "

*\*File reports with the Beverage Tax Bureau, State House, Trenton, N. J., on or before the 15th day of each month.*

*\*\*One complete copy of every report, properly sworn to, shall be kept on the premises of the licensee for 5 years, for examination by the Director.*

## **TRANSPORTATION**

### **6102. Penalties for Failure to File Reports or to Pay Taxes.**

See sections 501, 502 and 503.

#### **Transportation Licensees:**

In preparing schedules list each transaction in alphabetical order or daily sequence segregated as to Federal tax-paid and "in bond" shipments.

### **6103. Schedule "L"—Alcoholic Beverages Transported Within the State.**

In lieu of reporting each shipment made from a point in New Jersey to another point in New Jersey licensees will certify on the control sheet that all such deliveries for the month were made for the account of New Jersey licensees.

Such bulk certification on Schedule "L" may not be used for shipments from a point outside of the State when they are picked up at the platform of a railroad or a forwarding company for delivery in New Jersey. These transactions must be shown on Schedule "N" in detail as required by paragraph 6105 of the Rules and Regulations as they are classed as alcoholic beverages being transported **into** this State.

### **6104. Schedule "M"—Alcoholic Beverages Transported to Places Out of the State.**

List each shipment of alcoholic beverages transported from a place in New Jersey to a place outside New Jersey during the month, giving the detailed information required by the schedule.

A separate Schedule "M" shall be used for each state into which deliveries were made.

### **6105. Schedule "N"—Alcoholic Beverages Transported Into This State.**

List each shipment of alcoholic beverages transported from a place outside of New Jersey to a place within New Jersey during the month, giving the detailed information required by the schedule.

#### **Special Permittees:**

In preparing schedule, list each transaction in alphabetical order or daily sequence segregated as to Federal tax-paid and "in bond" shipments.

### **6106. Schedule "M-N"—Out-of-State and Pier Deliveries—Returns.**

On Schedule "M-N" list:

(a) All deliveries of alcoholic beverages picked up at a place in New Jersey and delivered to a place outside of New Jersey.

(b) All return shipments to the original sources within New Jersey from places outside of New Jersey.

## **TRANSPORTATION**

(c) All deliveries of alcoholic beverages transported to a pier in New Jersey or from one pier to another in New Jersey for re-shipment to a place outside this State.

Deliveries and returns shall be listed separately on the schedule, each group properly headed.

A separate Schedule "M-N" shall be used for each state into which deliveries were made.

### **Transportation Licensees and Special Permittees:**

#### **6107. Recording and Reporting Shipments Involving More Than Two Persons.**

Where a transporter transports alcoholic beverages on instructions from a person other than the consignor or consignee, the name, address and license number of the consignor, of the consignee, and of the person from whom the instructions are received shall be set forth on the waybill, delivery ticket, and invoice, and also upon the proper schedule of the transporter's report, in addition to the other detail required by the schedule.

#### **6108. Transfers from One Transporter to Another in Course of Delivery.**

Where transfers are made from one transporter to another transporter in the course of delivery, each transporter shall set forth on his waybill, delivery ticket, and invoice, and also upon the proper schedule of his report, the name, address and license number of the transporter to or from whom the transfer was made, the name, address and license number of the original consignor and the ultimate consignee, and the place at which the transfer was made, in addition to the other detail required by the schedule.

## PART VII

### Rules, Regulations and Instructions Concerning Plenary Retail Transit Licensees

#### ARTICLE LXX

##### GENERAL

###### 7001. Purchases.

A Plenary Retail Transit Licensee shall report all purchases of alcoholic beverages actually received in New Jersey including bond withdrawals, alcoholic beverages received in the Federal-tax-paid section of a New Jersey licensed public warehouse, and all transfers received in New Jersey from stock maintained outside this State.

###### 7002. Sales.

Sales of alcoholic beverages in New Jersey by a Plenary Retail Transit Licensee are taxable. (See definition of Sale, section 101.)

#### ARTICLE LXXI

##### REPORTS

The following instructions specifically concern the method of filling out the Plenary Retail Transit Tax Sales Report and shall be used in conjunction with the General Sections of the Rules and Regulations.

###### 7101. Number of Reports Required.

A Tax Sales Report shall consist of a control sheet supported by detailed information to be given on the schedules. If any schedule supporting the control sheet is not required in making the report for any particular month, this shall be indicated on the control sheet by entering the word "no" thus:

Schedule "H" consisting of. .no. .sheets.

###### Number of Copies to be Made, Filed and Retained Whether or Not Any Business is Transacted:

	Make	*File with Beverage Tax Bureau	**Retain in File of Licensee
Control Sheet .....	3 copies	2 copies	1 copy
Schedule "H", "A-E" and "D" .....	3 "	2 "	1 "

*\*File reports with the Beverage Tax Bureau, State House, Trenton, N. J., on or before the 15th day of each month.*

*\*\*One complete copy of every report, properly sworn to, shall be kept on the premises of the licensee for 5 years, for examination by the Director.*



## PLENARY RETAIL TRANSIT

### 7102. Consolidated Reports.

See section 811.

### 7103. Entries to be in Wine Gallons.

All entries shall be made in wine gallons of 128 fluid ounces.

### 7104. Schedule "H"—Alcoholic Beverages Received in New Jersey.

*Schedule "H-1"—Alcoholic Beverages Received in New Jersey during the month; transfers from stock maintained outside this State.*

List under separate headings by accounts, gross quantities of alcoholic beverages:

(a) Purchased and actually received by the licensee in their New Jersey Commissary or for the account of the licensee in the Federal-tax-paid section of a New Jersey licensed public warehouse. (Do not include any returns accepted.)

(b) Withdrawn in cases from Federal bonded sections of United States Internal Revenue or United States Customs Warehouses, or importations received ex-customs at a pier giving name of consignor and warehouse.

(c) Transferred from stock maintained outside this State to Commissary or to a New Jersey licensed public warehouse.

Enter totals on the control sheet.

*Schedule "H-2"—Purchases in Transit at the end of the month.*

List by accounts all alcoholic beverages shipped to the reporting licensee before the end of the month but not actually received on the licensed premises or in the Federal-tax-paid section of a New Jersey licensed public warehouse for the account of the licensee until after the end of the month.

Do not total. Do not enter on the control sheet, as these items will appear in Schedule "H-1" of the report for the month in which the alcoholic beverages are actually received.

*Schedule "H-4"—Returns accepted from Dining Cars and Boats in New Jersey.*

List the total number of gallons of returns accepted during the month from Dining Cars and Boats in New Jersey.

Enter totals on the control sheet.

### 7105. Schedule "A-E"—Returns Made.

List under separate headings by accounts, giving the total for the month for each account:

(a) "Returns Made" to State licensees at a point within the State of New Jersey, either to their licensed premises or to a licensed public warehouse for their account.

## PLENARY RETAIL TRANSIT

(b) "Returns Made" to points outside the State of New Jersey, whether the person to whom the alcoholic beverages were delivered was licensed or not licensed by the State of New Jersey.

(c) Returns to persons other than the actual source shall be listed in accordance with sections 709 and 709a.

(d) Transfers of alcoholic beverages from the New Jersey Commissaries or warehouses to other Commissaries or warehouses at a point outside the State of New Jersey.

Enter totals on the control sheet.

### **7106. Total Issued in New Jersey.**

Under this item on the control sheet, set forth the total gallonage of each type of alcoholic beverage supplied from Commissaries in New Jersey to Dining Cars and Boats.

### **7107. Schedule "D"—Sales to Consumers, Breakage, Theft, etc.; Inventory Adjustments.**

List by line item entries the total of:

- (a) sales to consumers in New Jersey,
- (b) breakage,
- (c) thefts, etc.
- (d) inventory adjustments. (This item will be used as a balancing figure and will include unidentified inventory differences.)

Such items, except inventory adjustments, shall be supported by records.  
Enter totals on the control sheet.

### **7108. Inventories.**

See section 703.



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**STATE OF NEW JERSEY  
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