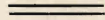


Revision In preparation 7/1/55

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State of New Jersey
DEPARTMENT OF TAXATION AND FINANCE
Beverage Tax Bureau



Revised
Rules and Regulations
RELATING TO
Retailers

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

Effective June 30, 1947

FOREWORD

The following Rules and Regulations have been promulgated by the Director pursuant to the provisions of the Alcoholic Beverage Tax Law. They apply to every person who, within this State, shall distribute, offer for sale or sell at retail any alcoholic beverages, or who is the holder of a retail consumption or distribution license, club license, seasonal license, or a special permit to sell alcohol at retail. The Rules and Regulations should be read in connection with the Beverage Tax Law. Additional Regulations may be promulgated hereafter as the need arises.

As the tax is payable on the first sale or delivery in New Jersey, taxes on alcoholic beverages purchased by retail licensees are customarily paid by State licensees. However, the retailer is liable for payment of tax on the disposition of any beverages upon which the tax has not previously been paid or secured. For this reason, the Regulations governing payment of taxes have been included herewith.

As every licensee and permittee is charged with knowledge of these 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 a definite place on the licensed premises.

Reports of the holders of retail licenses are due on the 20th day of the month.

Reports of the holders of special permits to sell alcohol at retail are due on the 15th day of the month.

These Rules and Regulations, as revised, are effective June 30, 1947.

REPORTS OF HOLDERS OF RETAIL LICENSES

10001. Reports—When Due.

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

Reports shall be filed by retail licensees on or before the 20th day of each month. There are no exceptions to this rule.

Accordingly, where the last day of filing falls on a Sunday, legal holiday, or bank holiday, care should be taken to assure filing within time. Where a retail report is forwarded by mail, it will be considered as filed within time only if the envelope bears the postmark of the 20th day of the month or some prior day. *Amended to next business day.*

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.

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.

*Amended by Reg. #76 -
dated 4/10/53*

10002. Number of Reports Required.

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

Licensees shall make an original and one copy of the control sheet and of all schedules. The original report shall be filed with the Director, State House, Trenton, N. J.

The copy shall be retained by the licensee on the licensed premises and preserved with all other records.

10003. Entries in Schedules to be by Accounts.

In preparing schedules, give the totals of each account (but not each individual purchase or return) for the month reported upon.

Entries on schedules shall be in alphabetical order.

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

10004. Reporting Samples, Gifts, Losses, Breakage, Thefts, or Other Dispositions.

The gratuitous giving away or other disposition of alcoholic beverages by a licensee is a sale within the definition of the law. All samples, gifts, losses, breakage, thefts, or other dispositions of alcoholic beverages shall be included in sales. Under no condition shall such dispositions be reported as "returns."

10005. Alcoholic Beverages on Hand—Opening Physical Inventory.

Set forth on the control sheet the quantities of beverages on hand on the licensed premises or stored in the Federal-tax-paid sections of New Jersey licensed public warehouses on the first day of the month, as determined by a physical inventory.

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

REPORTS OF HOLDERS OF RETAIL LICENSES

10006. Schedule "H"—Purchases.

In preparing this schedule, enter the totals of each account, but not each individual purchase, as for example:

If during the month four separate purchases of beer were made from John Doe Company, one of 31 gallons, one of 62 gallons, one of 93 gallons, and one of 124 gallons, do not enter on the schedule each separate purchase, but simply make one entry showing the purchase of a total of 310 gallons from the John Doe Company.

When alcoholic beverages are received from persons other than the actual seller, enter the purchase in the records and in the monthly report by setting forth the name, address, and license number of the seller, the name, address, and license number of the person from whom the beverages were actually received, and the gross gallonage of each class of beverage.

On Schedule "H" list:

(a) Gross purchases and receipts of alcoholic beverages from each account during the month actually received either on the licensed premises or in the Federal-tax-paid section of a New Jersey licensed public warehouse for the account of the licensee, including any beverages transferred or purchased from another retailer under a special permit or beverages returned after seizure. (See also Section 10007.)

(b) Beverages represented by 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.

(c) All withdrawals of alcoholic beverages under Federal bond from United States Internal Revenue or Customs warehouses by, or for the account of the licensee, on which the tax has been paid to the State of New Jersey, giving the name of the person who paid such tax and the name of the person from whom the warehouse receipts were originally purchased, the name of the warehouse, and the warehouse receipt or document number on which withdrawals were made. Do not include transfers of beverages between Federal-tax-paid sections of a New Jersey licensed public warehouse and licensee's own premises.

Enter the totals of (a), (b), and (c) on the control sheet.

10007. Schedule "A-E"—Returns and Seizures.

On Schedule "A-P" list by accounts:

Returns made to persons from whom the beverages were originally purchased and for which the licensee has obtained inventory credit memoranda.

Beverages taken from the licensee's premises by an employee of the New Jersey Beverage Tax Bureau or the New Jersey Department of Alcoholic Beverage Control or by agents of the Federal Government. Set forth the date, by whom seized, and the quantity and class as shown on the receipt for such alcoholic beverages. If and when the beverages are returned to the licensee, the transaction shall be entered on Schedule "H," thus placing the beverages back into the inventory. (See also Section 10006.)

Enter the totals on the control sheet.

STATE OF NEW JERSEY
DIVISION OF TAXATION
BEVERAGE TAX BUREAU

Regulation No. 76
Amends Section 10001 of
the Regulations
Promulgated June 30, 1947

April 10, 1953

REGULATIONS CONCERNING RETAIL LICENSEES REPORTS

Section 10001 is hereby amended to read as follows:

10001. REPORTS WHEN DUE

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

Reports shall be filed by retail licensees on or before the 20th day of each month.

Where the last day of filing falls on a Sunday, Legal Holiday or Bank Holiday, care should be taken to assure filing within time. Where a retail report is forwarded by mail, it will be considered as filed within time only if the envelope bears the postmark of the next business day of the month or some prior day.

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.

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.

This Regulation is effective April 15, 1953 and will apply to the report of retail licensees for the month of March, 1953, and all subsequent reports.

B. A. Bernstorf
B. A. Bernstorf
State Supervisor
Beverage Tax Bureau

BAB:col

STATE OF NEW JERSEY
DIVISION OF TAXATION
BEVERAGE TAX BUREAU

Regulation No. 76
Amends Section 10001 of
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Promulgated June 30, 1947

April 10, 1953

REGULATIONS CONCERNING RETAIL LICENSEES REPORTS

Section 10001 is hereby amended to read as follows:

10001. REPORTS WHEN DUE

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

Reports shall be filed by retail licensees on or before the 20th day of each month.

Where the last day of filing falls on a Sunday, Legal Holiday or Bank Holiday, care should be taken to assure filing within time. Where a retail report is forwarded by mail, it will be considered as filed within time only if the envelope bears the postmark of the next business day of the month or some prior day.

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.

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.

This Regulation is effective April 15, 1953 and will apply to the report of retail licensees for the month of March, 1953, and all subsequent reports.

B. A. Bernstorff
B. A. Bernstorff
State Supervisor
Beverage Tax Bureau

BAB:col

STATE OF NEW JERSEY
DIVISION OF TAXATION
Beverage Tax Bureau

Regulation #72
Amends Sections
10001, 10032, 10035
10036 of the Regula-
tions Promulgated
June 30, 1947.

August 1, 1950

REGULATIONS CONCERNING RETAIL LICENSEES REPORTS

Section 10001 is hereby amended to read as follows:

10001. Reports - When Due

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

Reports shall be filed by retail licensees on or before the 20th day of each month. There are no exceptions to this rule.

Accordingly, where the last day of filing falls on a Sunday, legal holiday, or bank holiday, care should be taken to assure filing within time. Where a retail report is forwarded by mail, it will be considered as filed within time only if the envelope bears the postmark of the 20th day of the month or some prior day.

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.

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.

Section 10032 is hereby amended to read as follows:

10032. Reports to be Executed

All reports shall be signed 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 duly 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.

(over)

Section 10035 is hereby amended to read as follows:

10035. Preservation of Reports.

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

Section 10036 is hereby amended to read as follows:

10036. Inventories

Physical inventories shall be taken on the last day of each month on forms furnished by the Bureau. Such inventory records shall be complete and accurate in all details showing the exact size of containers, the number of containers of each size and classification, and the number of gallons or decimal parts thereof contained in each item. All tally sheets shall be preserved as part of the permanent records.

Beverages stored in the Federal-tax-paid sections of warehouses shall be shown separately on the monthly report, and included in the totals.

These Regulations are effective August 1, 1950 and will apply to the report of retail licensees for the month of August, 1950 and all subsequent reports.

B. A. Bernstorf
B. A. Bernstorf
Acting State Supervisor
Beverage Tax Bureau

bab/col

REPORTS OF HOLDERS OF RETAIL LICENSES

10008. Warehouse Receipts and Alcoholic Beverages Under Federal Bond.

List on a separate sheet of paper attached to the report all purchases or holdings of:

(a) Warehouse Receipts given upon the storage of alcoholic beverages in a United States Internal Revenue or United States Customs warehouse under Federal bond.

(b) 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 issued.

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

Do not enter on the control sheet.

10009. Alcoholic Beverages on Hand—Closing Physical Inventory.

Set forth on the inventory sheet the actual number of containers of each size for each classification of beverages on hand on the licensed premises or stored in the Federal-tax-paid sections of New Jersey licensed public warehouses on the last day of the month as determined by a physical inventory.

Set forth the total gallonage of each classification on the control sheet.

The totals of the alcoholic beverages on hand, as mentioned above, shall be subdivided into two groups as follows:

(a) Those beverages on hand on the licensee's own premises;

(b) Those beverages in the Federal-tax-paid sections of New Jersey licensed public warehouses.

Retail licensees authorized to sell alcoholic beverages for consumption on the licensed premises, may, if they desire, omit from their inventories, open bottles or other open containers.

REPORTS OF HOLDERS OF PERMITS TO SELL ALCOHOL AT RETAIL

10021. Reports—When Due.

A report shall be filed covering each calendar month or part of a month that a special permit is in force, even though during the month no business is transacted under the permit. Such report shall be filed with the Director on or before the 15th day of the month succeeding the month for which the report is made. Where the 15th day 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 15th day of the month or some prior day.

10022. Number of Reports Required.

A report shall consist of a control sheet, supported by Schedules "H" and "A-E." One complete copy of the report, properly sworn to, shall be filed with the Director, State House, Trenton, New Jersey; and one duplicate copy, properly sworn to, shall be kept on file on the licensed premises of the permittee. For persons authorized to execute reports on behalf of the permittee, see Regulations, Section 10032. The duplicate report and all other required records shall be preserved for a period of five years and shall be subject to examination by the Director at all times.

10023. Entries in Schedules to be by Accounts.

In preparing schedules, give the totals of each account (but not each individual purchase or return) for the month reported upon.

Entries on schedules shall be in alphabetical order.

10024. Inventories.

See Regulations 10005 and 10009.

10025. Schedule "H"—Purchases.

On Schedule "H," list all gross purchases and receipts of alcohol from each account during the month.

Enter the total on the control sheet.

10026. Schedule "A-E"—Returns.

On Schedule "A-E," list by accounts:

Returns made to persons from whom the alcohol was originally purchased and for which the permittee has obtained inventory credit memoranda.

Enter the total on the control sheet.

10027. Certificates of Use of Alcohol for Non-Beverage Purposes; Tax Liability; Records.

To obtain exemption from tax on sales of alcohol, special permittees shall secure from the purchaser or consignee at the time of each sale or delivery a certificate of non-beverage use in duplicate. Such certificates

REPORTS OF HOLDERS OF PERMITS TO SELL ALCOHOL AT RETAIL

shall be completely filled out and signed by the purchaser or an officer or agent of the purchaser at the time of sale or delivery. The original and duplicate of each certificate shall be certified by the permittee, or his duly authorized agent, as genuine, and the certificates shall be numbered consecutively. The original certificate shall be forwarded to the Director with the monthly report of the permittee.

On all sales or deliveries of alcohol, where such certificates are not furnished, a tax of \$1.50 a gallon will be payable, plus penalty and interest, if delinquent.

The permittee shall retain one copy of each executed certificate in a permanent binding and shall maintain in a permanently-bound book a register of all purchases of alcohol in the detail required by his permit and by the provisions of the Alcoholic Beverage Tax Law. The permittee shall also make daily, and maintain, a complete and accurate record of the type and quantity of alcohol used by him each day for the actual manufacture of United States Pharmacopœia and National Formulary preparations and for the compounding of physicians' original prescriptions and of any other preparation for non-beverage use. All records, invoices, and other data pertaining to the purchase, use, or sale of alcohol shall be kept separate and apart from any other records and accounts of the business conducted by the permittee.

GENERAL INSTRUCTIONS

10031. Report Forms.

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

Additional blank report forms are obtainable from the Director upon application to the Beverage Tax Bureau, State House, Trenton, New Jersey, or 1060 Broad Street, Newark, New Jersey.

10032. 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 duly 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.

10033. Reports Without Postage.

Reports mailed with insufficient postage will be refused and if not returned to the Director on or before the due date, the penalties fixed by the Law will be imposed.

10034. Consolidated Reports.

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

10035. Preservation of Reports.

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

10036. Inventories.

Physical inventories shall be taken on the last day of each month on forms furnished by the Bureau. Such inventory records shall be sworn to, and complete in all details showing the exact size of containers, the number of containers of each size and classification, and the number of gallons or decimal parts thereof contained in each item. All tally sheets shall be preserved as part of the permanent records.

Beverages stored in the Federal-tax-paid sections of warehouses shall be shown separately on the green monthly report, and included in the totals.

*Amended by Reg 7-72
Ratified Aug 1, 1950*

*Amended by Reg 7-72
Ratified Aug 1, 1950*

GENERAL INSTRUCTIONS

10037. Reports Required Where Licenses Are Transferred.

- (a) The person transferring the license shall :
1. File reports to and including the date of transfer ;
 2. Show on the control sheet of the last report, under the item "all other sales, gifts, donations, etc.," the amounts of each class of alcoholic beverage turned over to the person to whom the license is being transferred.
- (b) The person to whom the license is transferred shall :
1. File a report covering the month or part of a month commencing with the date of transfer and subsequent monthly reports as long as the license remains in his name.
 2. Show no opening inventory on the control sheet of the first report but enter on Schedule "H" as a separate item the amounts of beverages received from the person from whom the license was transferred and the name and address of such person ; also, enter purchases from all other sources.

10038. 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 of the discrepancy to the report.

RECORDS

10041. Records Required.

Every person shall keep complete and accurate records of all transactions in alcoholic beverages and of all transactions in warehouse receipts. All transactions in receipts, certificates, contracts or other documents given upon the storage of alcoholic beverages in the Federal-tax-paid section of a New Jersey licensed public warehouse are to be recorded as transactions in alcoholic beverages.

10042. Preservation of Records.

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

10043. 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.

10044. Records, Invoices, Bills, Credit Memoranda, etc.

All receiving records, accounts payable, invoices, credit memoranda, inventory credit memoranda, and all other records shall show the license number and the actual name of licensee (and the trade name if any) from whom all alcoholic beverages were purchased or received, and shall state the kind of beverages, size of container, number of containers per package, and the exact gallonage of each item listed.

The records shall include an invoice or bill for every purchase of alcoholic beverages. If any returns of alcoholic beverages have been made to the person from whom the retailer originally purchased the same, his records shall include copies of the credit memoranda covering such returns made.

10045. Records to be Kept in State.

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

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

10046. Examination of Records and Premises.

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

TAXES

10051. Tax Rates.

(See Foreword, page 2.)

The Alcoholic Beverage Tax Law levies and imposes upon any sale or delivery within this State of alcoholic beverages intended ultimately for consumption 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.

10052. 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 the 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 if forwarded by mail will be considered as paid within time only if the envelope bears the postmark of the fifteenth day of the month or some prior day.

10053. Taxes—How Paid.

All taxes shall be paid in cash or certified check or money-order drawn to the order of the Director, Division of Taxation 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 the check or money-order is not returned to the Bureau on or before the fifteenth day of the month when the same is due, the penalty imposed by law will accrue and become payable.

Postage stamps will not be accepted for payment of taxes.

PENALTIES

10061. Failure to File Report.

Every person who fails to file any report, required by the 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 \$5.00 per day, to be collected as provided by said law. Thus a penalty is imposed where a retail licensee fails to file his report on or before the 20th day of the month, or where an alcohol retail permittee fails to file his report on or before the 15th day of the month.

10062. Failure to Pay Tax.

Every person who shall fail to pay any tax as required by the Law, or the Rules and Regulations, on the day when the same shall be due, shall be liable to a penalty of five per centum of the tax, and, in addition thereto, interest at the rate of one per centum per month or fraction of a month until said tax is paid, to be collected as provided by said law.

10063. Suspension or Revocation.

The failure of a licensee or special permittee to make and file any report or to pay any tax, penalty, or interest which has become due, or to comply with the Rules and Regulations, will subject his license or permit to suspension or revocation.

DEFINITIONS

10071. Definitions.

"Alcoholic beverages" means alcohol, liquors, fruit brandies, beer, wines, sparkling wine and vermouth having an alcoholic content of one-half of one per centum 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 per centum or more by volume.

"Beverages, Tax-Paid" means alcoholic beverages on the sale or delivery of which the tax has been paid or secured to the State of New Jersey.

"Brandy"—see Liquors.

"Bureau" means the Beverage Tax Bureau of the Division of Taxation in the State Department of Taxation and Finance.

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

"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.

"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.

"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, fruit 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 per centum or more by volume.

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

"Retailer" means the holder of any of the following licenses: Plenary Retail Consumption, Seasonal Retail Consumption, Plenary Retail Distribution, Limited Retail Distribution, or Club.

"Return" means the return of alcoholic beverages by a customer to the source from which such beverages were obtained, upon the cancellation of a

DEFINITIONS

sale; but shall *not* include any other disposition, such as samples, breakage, shortage, merchandising credits, or beverages dumped on the premises of the retailer, whether such dumping was done with or without permission or instructions of the source.

"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 other effervescent wine charged with carbon dioxide, whether artificially or as the result of secondary fermentation of the wine within the container.

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

"Tax-Paid Beverages;" See "Beverages, Tax-Paid."

"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 under Federal bond in a United States Customs or United States Internal Revenue warehouse.

"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 per centum 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 per centum or more of alcohol by volume, but shall not mean or include vermouth, or cider containing less than three and two-tenths per centum of alcohol by volume.

INDEX

A	Page	Sections
"A-E" Schedule	4	10007
Accounts		
in alphabetical order	3	10003
	6	10023
Alcohol		
general regulations	6-7	10021 to 10027
definition (see "liquors")	13	10071
special permittee	6-7	10021 to 10027
tax rate (see "liquors")	11	10051
Alcoholic Beverages		
definition	13	10071
Ale		
definition (see "beer")	13	10071
B		
Beer		
definition	13	10071
tax rate	11	10051
Beverages		
"tax paid" inventory	3	10005
"tax paid"—definition	13	10071
transfers of	4	10006
in bond	5	10008
in public warehouses	4	10006
Brandy		
definition (see "liquors")	13	10071
flavored—definition (see "liquors")	13	10071
fruit—definition (see "liquors")	13	10071
Breakage		
taxable	3	10004
C		
Carbonated Wine		
definition (see "sparkling wine")	14	10071
Certificates, Warehouse	4	10006
Champagne		
definition (see "sparkling wine")	14	10071
Cider		
definition (see "wines")	14	10071
Commissioner		
definition	13	10071
Consolidated Reports	8	10034
Container		
definition	13	10071
Contracts—Warehouse	4	10006
Control Sheet	3	10002

	Page	Sections
Cordials		
definition (see "liquors")	13	10071
Credit Memoranda	10	10044
inventory—definition	13	10071
Credit for Returns	4	10007
Customs Bond	5	10008
withdrawals from	4	10006

D

Definitions	13-14	10071
Director		
definition	13	10071

E

Exemptions		
fire loss (see definition "sale")	14	10071
Exchange		
definition (see "sale")	14	10071
Examination		
records	10	10046
premises	10	10046

F

Federal Bond	5	10008
Customs Bond	5	10008
Filing		
of reports	3	10001
insufficient postage	8	10033
penalty—failure to file	12	10061
Fire Loss		
definition (see "sale")	14	10071
Flavored Brandies		
definition (see "liquors")	13	10071
Forms		
report	8	10031
Fruit Brandies		
tax rate (see "liquors")	11	10051
definition	13	10071

G

Gallons		
wine gallons	3	0003
Gifts		
definition (see "sale")	14	10071
reporting of	3	10004
Gin		
definition (see "liquors")	13	10071

H	Page	Sections
"H"—Schedule purchases	4	10006
Holidays and Sundays		
reports from retail licensees due on	3	10001
reports from alcohol permittees due on	6	10021

I		
Interest		
penalty	12	10062
Internal Revenue		
bond	5	10008
inventories	3	10005
withdrawals	4	10006
Inventories		
physical	8	10036
record	8	10036
transferred to another	9	10037
New Jersey public warehouses	5	10009
reporting opening physical	3	10005
reporting closing physical	5	10009
Inventory Credit Memoranda		
definition	13	10071
Invoices	10	10044
purchase	10	10044

L		
Law		
definition	13	10071
License		
transfer of	9	10037
Licensee		
definition	13	10071
Liqueurs		
definition (see "liquors")	13	10071
Liquors		
definition	13	10071
tax rate	11	10051
Loss		
definition (see "sales")	14	10071
Losses		
reporting	3	10004

M		
Malt Beverages		
definition (see "beer")	13	10071

P

	Page	Sections
Payment		
taxes	11	10053
Penalties		
failure to pay taxes	12	10062
failure to report	12	10061
revocation and suspension	12	10063
Person		
definition	13	10071
Physical Inventory	8	10036
Porter		
definition (see "beer")	13	10071
Postage		
insufficient	8	10033
Premises		
examination of	10	10046
inventory on	5	10009
records kept on	10	10045
Purchase		
invoices	10	10044
Purchases	4	10006
beverages in bond	5	10008
gross gallonage	4	10006
received from other than seller	4	10006
reporting	4	10006
special permit	4	10006
stored in New Jersey public warehouses	4	10006
warehouse receipts	5	10008

R

Receipts		
definition	14	10071
warehouse, purchase of	5	10008
Records		
examination of	10	10046
inventories	8	10036
invoices	10	10044
kept in State	10	10045
preservation of	10	10042
required	10	10041
separate	10	10043
Reports		
alcohol permittee, when due	6	10021
beverages in bond	5	10008
breakage	3	10004
consolidated	8	10034
control sheet	3	10002
executed under oath	8	10032
failure to file—penalty	12	10061
filing, when due date is Sunday or holiday	3	10001
forms	8	10031
gifts	3	10004
insufficient postage	8	10033
inventory—physical, opening	3	10005
inventory—physical, closing	5	10009

	Page	Sections
number of	3	10002
penalties	12	10061
period covered	3	10001
preservation	8	10035
purchases	4	10006
required—alcohol permittee	6	10022
required—retailer	3	10002
required where no business transacted	3	10001
retained	3	10002
schedules, retail	3	10003
schedules, alcohol permittee	6	10023
seizures	4	10007
statements disagree	9	10038
transfer of beverages	4	10006
transfer of license	9	10037
warehouse receipts	5	10008
warehouse withdrawals	4	10006
when due	3	10001
Retailer		
definition	13	10071
Returns		
definition	13	10071
records of	10	10044
schedule "A-E"	4	10007
Rum		
definition (see "liquors")	13	10071
S		
Sale		
definition	14	10071
Samples		
reporting	3	10004
Schedules		
accounts, entries by	3	10003
accounts, entries by	6	10023
"A-E"	4	10007
"H"	4	10006
Seizures		
reporting	4	10007
Sparkling Wine		
definition	14	10071
tax rate	11	10051
Special Permittee, Alcohol		
certificates of use	6	10027
exemptions	6	10027
forms	8	10031
inventories	6	10024
purchases, schedule "H"	6	10025
records	7	10027
reports, consolidated	8	10034
reports, required	6	10022
reports, when due	6	10021
returns, Schedule "A-E"	6	10026
schedule entries	6	10023
tax liability	7	10027

	Page	Sections
State Licensee		
definition	14	10071
Stout		
definition (see "beer")	13	10071
Sunday and Holidays		
reports, alcohol permittees	6	10021
reports, retail licensees	3	10001
Suspension		
failure to file reports	12	10063
failure to pay taxes, penalties or interest	12	10063

T

Taxes		
breakage	3	10004
failure to pay and penalties	12	10062
gifts	3	10004
how paid	11	10053
losses	3	10004
rates	11	10051
thefts	3	10004
when due	11	10052
Tax-Paid Beverages		
definition	14	10071
Thefts		
definition (see "sale")	14	10071
taxable	3	10004
Transfer of Beverages	4	10006
.....	9	10037
Transfer of Licenses	9	10037

U

U. S. Customs		
beverages in	5	10008
U. S. Internal Revenue Bond		
beverages in	5	10008

V

Vermouth		
definition	14	10071
tax rate	11	10051

W

Warehouse		
inventory in	3	10005
.....	5	10009
purchases received in	4	10006
withdrawals	4	10006

	Page	Sections
Warehouse Receipts		
definition	14	10071
purchases of	5	10008
Whiskey		
definition (see "liquors")	13	10071
tax rate (see "liquors")	11	10051
Wine Gallons	3	10003
Wines		
definition	14	10071
sparkling—definition	14	10071
tax rate	11	10051
Withdrawals		
from bond	4	10006
from warehouse	4	10006

**DEPARTMENT OF TAXATION AND FINANCE
DIVISION OF TAXATION
BEVERAGE TAX BUREAU**

**B. A. BERNSTORF
Acting State Supervisor**

**State House
Trenton, N. J.
Tel., Trenton 2-2131, Ex. 555**

**Room 316
1060 Broad Street
Newark, N. J.
Tel., Mitchell 2-7962**
