

maintained outside this State shall be entered on Schedule H-1. Schedule H-1 is to consist of a list under separate headings, by accounts of the gallonage of alcoholic beverages:

1. 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);

2. Withdrawals from bond of cases stored in United States Internal Revenue or United States Customs warehouse and importations received ex-Customs at piers as set forth on Schedule BW;

3. Transferred from stock maintained outside this State to commissary or to a New Jersey licensed public warehouse; and

4. The total of these items listed under this subsection are to be entered on the control sheet.

(b) Schedule H-2—purchases in transit at the end of the reporting period are governed by the following:

1. Schedule H-2 is to contain a list by accounts of all alcoholic beverages shipped to the reporting licensee before the end of the reporting period 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 reporting period;

2. These items are not to be totaled or entered on the control sheet, as they will appear in Schedule H-1 of the report for the period in which the alcoholic beverages are actually received.

(c) Schedule H-4 is to consist of a list of the total number of gallons of returns accepted during the period from dining cars, boats, and other carriers in New Jersey. These totals are to be entered on the control sheet.

Amended by R.1973 d.297, effective October 17, 1973.
See: 5 N.J.R. 319(a), 5 N.J.R. 393(d).
Recodified from N.J.A.C. 18:3-13.6 and amended by R.2016 d.016, effective February 16, 2016.
See: 47 N.J.R. 2429(a), 48 N.J.R. 282(d).

Section was "Schedule 'H'—alcoholic beverages received in New Jersey". Deleted quote marks throughout; in (a)1, deleted a semicolon following "warehouse" and following "accepted", and inserted a semicolon at the end; in (a)3, inserted "and" at the end; and in (b), inserted a comma following "boats". Former N.J.A.C. 18:3-13.4, Consolidated reports, repealed.

Statutory References

As to the reports required and information necessary, see N.J.S.A. 54:45-1.

18:3-13.5 Schedule A-E—returns made

(a) Schedule A-E is to consist of a list under separate headings by accounts, giving the total for the reporting period for each account:

1. Returns made to State licensees at a location within New Jersey, either to their licensed premises or to a licensed public warehouse for their account;

2. Returns made to locations outside the State, whether the person to whom the alcoholic beverages were delivered was licensed or not licensed by the State of New Jersey.

(b) Returns to persons other than the actual source are to be listed in accordance with N.J.A.C. 18:3-6.10 and 6.11.

(c) Transfers of alcoholic beverages from New Jersey commissaries or warehouses to other commissaries or warehouses at a location outside the State.

(d) The total of the items listed in this section are to be entered on the control sheet.

Amended by R.1973 d.297, effective October 17, 1973.
See: 5 N.J.R. 319(a), 5 N.J.R. 393(d).
Recodified from N.J.A.C. 18:3-13.8 and amended by R.2016 d.016, effective February 16, 2016.

See: 47 N.J.R. 2429(a), 48 N.J.R. 282(d).
Section was "Schedule 'A-E'—returns made". Rewrote the section. Former N.J.A.C. 18:3-13.5, Number of schedules required, recodified to N.J.A.C. 18:3-13.3.

Statutory References

As to reports required and information necessary, see N.J.S.A. 54:45-1.

18:3-13.6 Reporting beverages issued to New Jersey carriers

This item on the control sheet is to contain the total gallonage of each type of alcoholic beverage supplied from commissaries in New Jersey to dining cars, boats, and other carriers.

Recodified from N.J.A.C. 18:3-13.9 and amended by R.2016 d.016, effective February 16, 2016.
See: 47 N.J.R. 2429(a), 48 N.J.R. 282(d).

Deleted a comma following "sheet" and inserted a comma following "boats". Former N.J.A.C. 18:3-13.6, Schedule "H"—alcoholic beverages received in New Jersey, recodified to N.J.A.C. 18:3-13.4.

Statutory References

As to reports required, see N.J.S.A. 54:45-1.

18:3-13.7 Schedule D—sales to consumers, breakage, thefts, inventory adjustments

(a) Schedule D is to consist of a list, by line item entries, of the total:

1. Sales to consumers in New Jersey;

2. Breakage;

3. Thefts; and

4. Inventory adjustments (This item will be used as a balancing figure and will include unidentified inventory differences).

(b) These items, with the exception of inventory adjustments, are to be supported by records and the total entered on the control sheet.

Recodified from N.J.A.C. 18:3-13.10 and amended by R.2016 d.016, effective February 16, 2016.

See: 47 N.J.R. 2429(a), 48 N.J.R. 282(d).

Section was "Schedule 'D'—sales to consumers, breakage, thefts, inventory adjustments". In introductory paragraph of (a), deleted quote marks around "D"; in (a)3, substituted "; and" for "; and so forth;"; and in (a)4, deleted a semicolon following "adjustments". Former N.J.A.C. 18:3-13.7, Schedule "BW", repealed.

18:3-13.8 Purchases reported; special for plenary retail transit licensees for whom the tax has been prepaid

All plenary retail transit licensees who do not operate under Interstate Commerce Commission regulations and who do not post a surety bond with the Director are required to purchase alcoholic beverages which have had the tax prepaid.

Amended by R.1973 d.297, effective October 17, 1973.

See: 5 N.J.R. 319(a), 5 N.J.R. 393(d).

Recodified from N.J.A.C. 18:3-13.13 and amended by R.2016 d.016, effective February 16, 2016.

See: 47 N.J.R. 2429(a), 48 N.J.R. 282(d).

Substituted "the Director" for "this bureau". Former N.J.A.C. 18:3-13.8, Schedule "A-E"—returns made, recodified to N.J.A.C. 18:3-13.5.

Statutory References

As to payment of tax, see N.J.S.A. 54:45-1.

18:3-13.9 Schedule H—alcoholic beverages received during the reporting period

Schedule H is an acquisition schedule on which every plenary retail transit licensee who received tax paid beverages is to enter all purchases of alcoholic beverages actually received on the licensed premises or in the Federal-tax-paid section of New Jersey licensed public warehouses for his or her account.

Amended by R.1973 d.297, effective October 17, 1973.

See: 5 N.J.R. 319(a), 5 N.J.R. 393(d).

Recodified from N.J.A.C. 18:3-13.14 and amended by R.2016 d.016, effective February 16, 2016.

See: 47 N.J.R. 2429(a), 48 N.J.R. 282(d).

Section was "Schedule 'H'—alcoholic beverages received during the reporting period". Deleted quote marks around "H", and inserted "or her". Former N.J.A.C. 18:3-13.9, Reporting beverages issued to New Jersey carriers, recodified to N.J.A.C. 18:3-13.6.

Statutory References

As to reports required, see N.J.S.A. 54:45-1.

18:3-13.10 Schedule A-E—returns

Schedule A-E is a disposition schedule on which every plenary retail transit licensee is to enter returns made to State licensees from whom the beverages were originally purchased as evidenced by an inventory credit memorandum. (See N.J.A.C. 18:3-2.20)

Recodified from N.J.A.C. 18:3-13.15 and amended by R.2016 d.016, effective February 16, 2016.

See: 47 N.J.R. 2429(a), 48 N.J.R. 282(d).

Section was "Schedule 'A-E'—returns". Deleted quote marks around "A-E", inserted "were", and deleted ", Inventory credit memoranda." following the N.J.A.C. reference. Former N.J.A.C. 18:3-13.10, Schedule "D"—sales to consumers, breakage, thefts, inventory adjustments, recodified to N.J.A.C. 18:3-13.7.

Statutory References

As to reports required, see N.J.S.A. 54:45-1.

18:3-13.11 Physical inventories

(a) Physical inventories are to be taken on the last day of each reporting period even though a perpetual inventory record is maintained. All tally sheets and recapitulations are to be preserved as part of the permanent records. Such inventory records are to state:

1. The date when taken;
2. The name of the person or persons who took such inventory;
3. The size of containers;
4. The number of containers per package;
5. The number of cases, barrels, or other units of each size package; and
6. The number of wine gallons or decimal parts thereof contained in each item.

(b) Physical inventories are to include all the alcoholic beverages on the licensed premises or stored in Federal-tax-paid section of New Jersey licensed public warehouses.

Amended by R.1973 d.297, effective October 17, 1973.

See: 5 N.J.R. 319(a), 5 N.J.R. 393(d).

Recodified from N.J.A.C. 18:3-13.16 and amended by R.2016 d.016, effective February 16, 2016.

See: 47 N.J.R. 2429(a), 48 N.J.R. 282(d).

In (a)5, inserted a comma following "barrels". Former N.J.A.C. 18:3-13.11, Inventories, repealed.

Statutory References

As to records required to be kept, see N.J.S.A. 54:45-2.

18:3-13.12 (Reserved)

Repealed by R.2016 d.016, effective February 16, 2016.

See: 47 N.J.R. 2429(a), 48 N.J.R. 282(d).

Section was "Preservation of records".

18:3-13.13 (Reserved)

Recodified to N.J.A.C. 18:3-13.8 by R.2016 d.016, effective February 16, 2016.

See: 47 N.J.R. 2429(a), 48 N.J.R. 282(d).

Section was "Purchases reported; special for plenary retail transit licensees for whom the tax has been prepaid".