USE BLACK OR BLUE INK FOR ALL INFORMATION

- You must file this report monthly, even if no activity occurred during the month.
- Your report must be postmarked by the 10th of the month following the report month. i.e. Transactions for January 1st through 31st, reports are due on or before February 10th.
- Final – Check only if this is your last report to be filed and the account should be closed.
- Amended – Check only if this report is a change to a report previously filed. Documentation must be provided along with a letter of explanation.
- Provide all information requested.

Note: For the return to be considered timely filed, all information requested must be completed and filed with the return. Please make additional copies as needed.

SECTION 1 – Brewer Purchases:
Invoice Date: Enter Invoice Date.
Invoice #: Enter the Invoice Number.
ABCA License Number: Enter the ABCA License Number of the Brewer from whom you purchased.
Brewer Name: Enter the name of the brewer from whom you purchased.
Barrels Received: Enter the number of barrels purchased.

SECTION 2 – Transfers in (Distributor):
Invoice Date: Enter Invoice Date.
Invoice #: Enter the Invoice Number.
ABCA License Number: Enter the ABCA License Number of the Brewer from whom you transferred.
Brewer Name: Enter the name of the brewer from whom you transferred.
Total Barrels: Enter the number of barrels transferred.

SECTION 3 – Transfers out (Distributor):
Invoice Date: Enter Invoice Date.
Invoice #: Enter the Invoice Number.
ABCA License Number: Enter the ABCA License Number of the Brewer to whom you transferred.
Brewer Name: Enter the name of the brewer to whom you transferred.
Total Barrels: Enter the number of barrels transferred.

SECTION 4 – Distributor and/or Wholesaler Inventory:

Column 1: Brand Name & Capacity Identification of Container – Enter the brand name of beer purchased/received and the Capacity Identification of Container.

Column 2: Beginning Inventory – Enter the total quantity of product on hand the first day of the period covered by this return. This amount should match previous month’s ending inventory.

Column 3: Purchases or Stock Received – Enter the total quantity of purchases or stock received for the period covered by this return.

Column 4: Total Available (Column 2 plus Column 3).

Column 5: Ending Inventory – Enter the total quantity of product on hand the last day of the period covered by this return.

Column 6: Total Sales – Enter the total quantity of product sold during the period covered by this return.

Column 7: Difference (Column 4 minus Column 5 minus Column 6).

Note: Please sign this report and file with the
West Virginia Tax Department
PO Box 2991
Charleston WV 25330-2991

If you have any questions about these reporting procedures, please contact the West Virginia State Tax Department, Tax Account Administration Division, 1001 Lee Street East, Charleston WV 25301-1725, or call (304) 558-3333. You can also visit our website: http://www.wvtax.gov.