

**INSTRUCTIONS:
MONTHLY TAX RETURN OF
LIQUOR WHOLESALERS
FORM LW-1**

This tax return with remittance must be received by the Alabama Alcoholic Beverage Control Board in Montgomery, Alabama prior to the twentieth day of each month. [20-X-9-.01]

License Number: Complete license number assigned by the ABC Board. (Example: 080-000123456. The complete license number is the type ("080") and the 9 digits shown as license number.)

County: Enter the county where located.

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

Contact Person: Name of contact person if we have any questions about this report. If that person has changed since your last report, please check the box for new contact.

E-mail Address: E-mail address of the contact person listed above.

Phone Number: Phone number of the contact person listed above.

Reporting Period: Month and year of period reported.

1. Stock Shortage

1A. Total Selling Price of Liquor Stock Shortage: This is the total calculated on (LW-2).

1B. Mark-Up Due: Total from 1A multiplied by 0.35.

1C. Excise Tax Due: Total from 1A multiplied by 0.756.

2. Promotional Liquor Sales

2A. Total Selling Price Amount: This is the total calculated on (LW-7).

2B. Mark-Up Due: Total from 2A multiplied by 0.35.

2C. Excise Tax Due: Total from 2A multiplied by 0.756.

3. Other Adjustments: The licensee must seek prior approval from the ABC Board.

4. Total Mark-Up Due: The sum of lines 1B and 2B.

5. Total Excise Tax Due: The sum of lines 1C and 2C.

6. Total Due: The sum of lines 4-5. This amount should be remitted with the tax return.

Signature: Signature of preparer or owner.

If you have questions, you may contact the Tax and Trade Practices Division at (334) 260-5408.

Revised 6/2026

A digital form of this entire workbook should be emailed to audit@abc.alabama.gov. Mail Form LW-1 along with payment to the following address:

State of Alabama
Alabama Alcoholic Beverage Control Board
ATTN: Finance and Services Division
P.O. Box 1151
Montgomery, Alabama 36101

**INSTRUCTIONS:
MONTHLY STOCK REPORT OF
LIQUOR WHOLESALERS
FORM LW-2**

Monthly Stock Report of Liquor Wholesalers is to be included with the Monthly Tax Return of Liquor Wholesalers and must be received by the Alabama Alcoholic Beverage Control Board in Montgomery, Alabama prior to the twentieth day of each month. [20-X-9-.01]

License Number: Complete license number assigned by the ABC Board. (Example: 080-000123456. The complete license number is the type ("080") and the 9 digits shown as license number.)

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

County: Enter the county where located.

Reporting Period: Month and year of period reported.

BODY OF REPORT

State each product size separately. State containers per case and size (e.g., ounces, milliliters). Refer to the standard sizes for alcoholic beverages prescribed by the U.S. Treasury Department for guidance. Columns may be added as needed.

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

Brand / Label: Brand / label of product.

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

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

Beginning Inventory: The ending physical inventory from the previous month's stock report or if first time stock report your beginning inventory is zero for each product size.

Receipts: (HEADER ROW, LEAVE BLANK)

Manufacturers: Totals, by size, from the line totals on Form LW-3.

Stock Depletions: (HEADER ROW, LEAVE BLANK)

ABC Board: Total of sales, by size, to ABC Board from Form LW-4.

Military: Total of sales, by size, to any military base from Form LW-5.

Export: Sale/shipment, by size, that is shipped out-of-state from Form LW-6. **A COPY OF EACH INVOICE, SHIPPING DOCUMENT, AND DOCUMENTATION OF RECEIPT FOR EXPORT SALES MADE DURING THE MONTH MUST BE RETAINED FOR AUDIT.**

Promotional: Totals, by size, used for promotional purposes from Form LW-7.

Breakage: This line is used for items classified as depletions of inventory including broken cases or bottles, etc.; and is for inventory control purposes only. Enter the total number by size from Form LW-8.

Revised 6/2026

Return to Manufacturer: Totals, by size, from credit memos of product that were returned to the manufacturer for various reasons from Form LW-9.

Robbery: Totals, by size, from the police report. Copy of police report must be attached.

Ending Inventory: Total of book inventory calculated as:

Beginning Inventory
PLUS:
Receipts from Manufacturers
MINUS:
ABC Board
Military
Export
Promotional
Breakage
Return to Manufacturer
Robbery

EQUALS: Ending Inventory

Ending Physical Inventory: The actual count of inventory on hand at the end of the month.

(Shortage) / Overage: The difference between the ending book inventory and the ending physical inventory.

STOCK SHORTAGE TAX CALCULATION

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

Brand / Label: Brand / label of product short.

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

Bottle Size: Bottle size of product short.

Bottles Short: Number of bottles short.

Selling Price Per Bottle: Selling price per bottle for the listed product.

Total Selling Price: Selling price per bottle multiplied by the total bottles short.

Total Selling Price of Liquor Shortage: Sum of the total selling price for all products having an inventory shortage.

If you have questions, you may contact the Tax and Trade Practices Division at (334) 260-5408.

**INSTRUCTIONS:
MONTHLY RECEIVING REPORT OF
LIQUOR WHOLESALERS
FORM LW-3**

Monthly Receiving Report of Liquor Wholesalers is to be included with the Monthly Tax Return of Liquor Wholesalers and must be received by the Alabama Alcoholic Beverage Control Board in Montgomery, Alabama prior to the twentieth day of each month. [20-X-9-.01]

License Number: Complete license number assigned by the ABC Board. (Example: 080-000123456. The complete license number is the type ("080") and the 9 digits shown as license number.)

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

County: Enter the county where located.

Reporting Period: Month and year of period reported.

BODY OF REPORT

Rows may be added to this form as needed for additional entries.

Invoice Date Received: Date product was received by the wholesaler.

Invoice Number: The invoice number of the document listing products by case/size which were received from the supplier. This number should be the **exact number**, including alphanumeric characters, as shown on the invoice. Each invoice **must be** stated separately.

Supplier Name: The trade name of the supplier that liquor was received and purchased from during the month as it appears on the license issued by the ABC Board. NOTE: ONLY licensed suppliers are listed here.

Supplier ABC License Number: ABC issued license number of the supplier that shipped product.

Brand / Label: Brand / label of product.

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

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

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

TOTAL CASES/BOTTLES RECEIVED FROM SUPPLIERS: Total number of cases and bottles of product received during the month for each pack size.

If you have questions, you may contact the Tax and Trade Practices Division at (334) 260-5408.

**INSTRUCTIONS:
LIQUOR WHOLESALERS
MONTHLY SALES TO ALABAMA ABC BOARD
FORM LW-4**

Liquor Wholesalers Monthly Sales to Alabama ABC Board Report is to be included with the Monthly Tax Return of Liquor Wholesalers and must be received by the Alabama Alcoholic Beverage Control Board in Montgomery, Alabama prior to the twentieth day of each month. [20-X-9-.01]

License Number: Complete license number assigned by the ABC Board. (Example: 080-000123456. The complete license number is the type ("080") and the 9 digits shown as license number.)

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

County: Enter the county where located.

Reporting Period: Month and year of period reported.

BODY OF REPORT

Rows may be added to this form as needed for additional entries.

Invoice Date Sold: Date product was sold to ABC Board.

Invoice Number: The invoice number of the document listing products by case/size which were sold to the ABC Board. This number should be the **exact number**, including alphanumeric characters, as shown on the invoice. Each invoice **must be** stated separately and listed repeatedly for multiple products on an invoice.

Invoice Amount: The total dollar amount of the corresponding invoice document listing products by case/size which were sold to the ABC Board. This amount should be the **exact amount** as shown on the invoice. Each invoice amount should be listed repeatedly for multiple products on an invoice.

Brand / Label: Brand / label of product sold.

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

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

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

TOTAL CASES/BOTTLES SOLD TO ABC BOARD: Total number of cases and bottles of product sold to ABC Board during the month for each pack size.

If you have questions, you may contact the Tax and Trade Practices Division at (334) 260-5408.

**INSTRUCTIONS:
LIQUOR WHOLESALERS
MONTHLY SALES TO MILITARY
FORM LW-5**

Liquor Wholesalers Monthly Sales to Military Report is to be included with the Monthly Tax Return of Liquor Wholesalers and must be received by the Alabama Alcoholic Beverage Control Board in Montgomery, Alabama prior to the twentieth day of each month. [20-X-9-.01]

License Number: Complete license number assigned by the ABC Board. (Example: 080-000123456. The complete license number is the type ("080") and the 9 digits shown as license number.)

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

County: Enter the county where located.

Reporting Period: Month and year of period reported.

BODY OF REPORT

Rows may be added to this form as needed for additional entries.

Invoice Date Sold: Date product was sold to military installation.

Invoice Number: The invoice number of the document listing products by case/size which were sold to the military installation. This number should be the **exact number**, including alphanumeric characters, as shown on the invoice. Each invoice **must be** stated separately and listed repeatedly for multiple products on an invoice.

Invoice Amount: The total dollar amount of the corresponding invoice document listing products by case/size which were sold to the military installation. This amount should be the **exact amount** as shown on the invoice. Each invoice amount should be listed repeatedly for multiple products on an invoice.

Name of Military Installation: The legal name of the federal military installation that liquor was sold to during the month.

Brand / Label: Brand / label of product sold.

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

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

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

TOTAL CASES/BOTTLES SOLD TO MILITARY: Total number of cases and bottles of product sold to military installations during the month for each pack size.

If you have questions, you may contact the Tax and Trade Practices Division at (334) 260-5408.

**INSTRUCTIONS:
LIQUOR WHOLESALERS
FORM LW-6**

MONTHLY EXPORT SALES

Liquor Wholesalers Monthly Export Sales Report is to be included with the Monthly Tax Return of Liquor Wholesalers and must be received by the Alabama Alcoholic Beverage Control Board in Montgomery, Alabama prior to the twentieth day of each month. [20-X-9-.01]

YOU MUST ATTACH A COPY OF EACH INVOICE FOR EXPORT SALES MADE DURING THE MONTH TO THIS REPORT AND SEND TO THE ABC BOARD.

License Number: Complete license number assigned by the ABC Board. (Example: 080-000123456. The complete license number is the type ("080") and the 9 digits shown as license number.)

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

County: Enter the county where located.

Reporting Period: Month and year of period reported.

BODY OF REPORT

Rows may be added to this form as needed for additional entries.

Invoice Date: Date product was shipped to the out-of-state recipient.

Invoice Number: The invoice number of the document listing products by case/size which were sold at export. This number should be the **exact number**, including alphanumeric characters, as shown on the invoice. Each invoice **must be** stated separately.

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

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

Brand / Label: Brand / label of product exported.

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

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

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

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

If you have questions, you may contact the Tax and Trade Practices Division at (334) 260-5408.

**INSTRUCTIONS:
LIQUOR WHOLESALERS
PROMOTIONAL SALES
FORM LW-7**

Liquor Wholesalers Promotional Sales Report is to be included with the Monthly Tax Return of Liquor Wholesalers and must be received by the Alabama Alcoholic Beverage Control Board in Montgomery, Alabama prior to the twentieth day of each month. [20-X-9-.01]

License Number: Complete license number assigned by the ABC Board. (Example: 080-000123456. The complete license number is the type ("080") and the 9 digits shown as license number.)

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

County: Enter the county where located.

Reporting Period: Month and year of period reported.

BODY OF REPORT

Rows may be added to this form as needed for additional entries.

Invoice Date: Date product was used for promotion.

Invoice Number: The invoice number of the document listing products by case/size which were used for promotion. This number should be the **exact number**, including alphanumeric characters, as shown on the invoice. Each invoice **must be** stated separately and listed repeatedly for multiple products on an invoice.

Invoice Amount: The total dollar amount of the corresponding invoice document listing products by case/size which were used for promotion. This amount should be the **exact amount** as shown on the invoice. Each invoice amount should be listed repeatedly for multiple products on an invoice.

Name of Receiving Installation, Person, or Firm: The legal name of the recipient that liquor was given or sold to during the month.

Brand / Label: Brand / label of product used for promotion.

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

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

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

TOTAL CASES/BOTTLES USED FOR PROMOTIONAL SALES: Total number of cases and bottles of product used for promotional sales during the month for each pack size.

If you have questions, you may contact the Tax and Trade Practices Division at (334) 260-5408.

**INSTRUCTIONS:
REPORT OF LIQUOR DISPOSED
FORM LW-8**

Monthly Report of Liquor Disposed is to be included with the Monthly Tax Return of Liquor Wholesalers and must be received by the Alabama Alcoholic Beverage Control Board in Montgomery, Alabama prior to the twentieth day of each month. [20-X-9-.01]

License Number: Complete license number assigned by the ABC Board. (Example: 080-000123456. The complete license number is the type ("080") and the 9 digits shown as license number.)

County: Enter the county where located.

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

Contact Person: Name of contact person if we have any questions about this report. If that person has changed since your last report, please check the box for new contact.

E-mail Address: E-mail address of the contact person listed above.

Phone Number: Phone number of the contact person listed above.

Reporting Period: Month and year of period reported.

BODY OF REPORT

Rows may be added to this form as needed for additional entries.

Disposal Location: Actual location of disposal (landfill, wholesaler's location, etc.).

Date Disposed: Date of disposal witnessed by an ABC Board Representative.

Brand / Label: Brand / label of product disposed.

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

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

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

ABC Board Representative: An ABC Board Representative must witness actual destruction and sign the form.

Wholesaler Representative: A representative from the wholesaler must sign attesting that the disposal was in accordance with the rules, regulations, and guidelines established by the Environmental Protection Agency.

If you have questions or need liquor disposal witnessed by an ABC Board Representative, contact the Tax and Trade Practices Division at (334) 260-5408.

**INSTRUCTIONS:
MONTHLY RETURN TO MANUFACTURER/IMPORTER
CREDIT MEMOS FOR LIQUOR
FORM LW-9**

Monthly Return to Manufacturer/Importer Credit Memos for Liquor is to be included with the Monthly Tax Return of Liquor Wholesalers and must be received by the Alabama Alcoholic Beverage Control Board in Montgomery, Alabama prior to the twentieth day of each month. [20-X-9-.01]

License Number: Complete license number assigned by the ABC Board. (Example: 080-000123456. The complete license number is the type ("080") and the 9 digits shown as license number.)

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

County: Enter the county where located.

Reporting Period: Month and year of period reported.

BODY OF REPORT

For credit memos to be recognized, supporting documentation must be provided to ABC Tax and Trade Practices Division immediately upon receipt.

Rows may be added to this form as needed for additional entries.

Supplier Name: The trade name of the supplier that liquor was returned to during the month as it appears on the license issued by the ABC Board. **NOTE: ONLY licensed suppliers are listed here.**

Supplier ABC License Number: ABC issued license number of the supplier that received returned product.

Credit Memo Invoice Number: The invoice number of the document listing products by case/size which were returned to the supplier. This number should be the **exact number**, including alphanumeric characters, as shown on the invoice. Each invoice **must be** stated separately.

Date Returned: Date product was returned to supplier.

Brand / Label: Brand / label of product returned.

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

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

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

TOTAL CASES/BOTTLES RETURNED TO SUPPLIERS: Total number of cases and bottles of product returned to suppliers during the month for each pack size.

If you have questions, you may contact the Tax and Trade Practices Division at (334) 260-5408.