

**INSTRUCTIONS FOR  
MONTHLY TAX RETURN OF  
BREWPUBS  
FORM BBP-1**

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 following the month of production and/or sale of malt or brewed beverages. [20-X-9-.04]

**License Number:** Complete license number assigned by the ABC Board. (Example: 220-000123456. The complete license number is the type ("220") and the 9 digits shown as the license number.)

**County:** Enter the county where your brewpub is located.

**Brewpub 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.

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

**Reporting Period:** Month and year of period reported.

**Taxes Due On Beer Allocated For Retail Sale:** The total dollar amount of tax calculated on the beer allocated for retail sale reported on Form BBP-9.

**Taxes Due On Beer Donated To ABC Licensed Nonprofit Special Events:** The total dollar amount of tax calculated on the beer donated to ABC Licensed Nonprofit Special Events for off premise consumption reported on Form BBP-6.

**Other Adjustments:** Attach documentation detailing any adjustments to the total tax due. For example, taxes due from prior period typographical errors from prior period tax filings.

**Total Tax Due On Beer:** Total of all entries above.

**Signature:** Preparer or owner must sign report.

If you have questions, you may contact the Tax & Trade Practices Division at (334) 260-5408 or [audit@abc.alabama.gov](mailto:audit@abc.alabama.gov).

Revised 01/2026

A digital form of this entire workbook should be emailed to [audit@abc.alabama.gov](mailto:audit@abc.alabama.gov). Mail Form BBP-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 FOR  
MONTHLY STOCK REPORT OF  
BREWPUB  
FORM BBP-2**

**CONSULT ABC TAX & TRADE PRACTICES DIVISION BEFORE ADDING ROWS ON THIS FORM. YOU MAY ADD COLUMNS AS NEEDED FOR ADDITIONAL SIZES.**

Monthly Stock Report Of Brewpub is to be included with the Monthly Tax Return Of Brewpub and must be filed prior to the twentieth day of the month following the month of the production and/or sale of malt or brewed beverages. [20-X-9-.04].

**License Number:** Complete license number assigned by the ABC Board. (Example: 220-000123456. The complete license number is the type ("220") and the 9 digits shown as the license number.)

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

**County:** Enter the county where your brewpub is located.

**Reporting Period:** Month and year of period reported.

**BODY OF REPORT**

**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. Totals are to be reported in barrels/kegs/cases.

**Beer Produced During Month:** The total number of barrels/kegs/cases produced during the month by barrel/keg/case size. Documentation will be required during the on-site audit. Information and documentation should be consistent with information provided on the Brewpub Monthly Report Of Beer Manufactured On Premise (Batch Report) BBP-7.

**Total Beer Available For Sale:** The sum of beginning inventory and beer produced during the month.

**Sales To Wholesalers:** Total barrels/kegs, by size, sold to licensed wholesalers. **\*\* Brewpubs must ONLY sell barrels / kegs to ABC licensed wholesalers.** Sales documentation will be required during the on-site audit. Information and documentation should be consistent with information provided on the Brewpub Monthly Report Of Beer Sales To Licensed Wholesalers BBP-3.

**Product Donated To ABC Licensed Nonprofit Special Events:** Total number of barrels/kegs, by size, used to provide for donations to ABC Licensed Nonprofit Special Events. Documentation will be required during the on-site audit. Information and documentation should be consistent with information provided on the Brewpub Monthly Report Of Beer Donated To ABC Licensed Nonprofit Special Events BBP-6.

**Package Conversion:** Total number of barrels/kegs being converted into another packaging configuration. This row should always balance (i.e. -4(1/2bbl) should be offset by +12(1/6bbl)). The net volume should always zero for this row.

**Spoilage:** This row is used for items classified as depletions of inventory including stale beer, breakage, etc.; and is for inventory control purposes only. Enter the total barrels/kegs/cases by size.

**Total Beer Remaining (in barrels/kegs/cases):** Inventory calculated as:

Beginning Inventory

ADD:

Beer Produced During Month

LESS:

Sales To Wholesalers

Product Donated For Nonprofit Special Events

Package Conversion

Spoilage

EQUALS: Total Beer Remaining

**Products Sold/Used For On-Premise Consumption Sales And Sold On Premise For Off-Premise**

**Consumption And Delivery Service Sales:** Total number of barrels/kegs/cases, by size, of beer used to provide for sales to consumers for on premise consumption; or beer used to provide for sales on premise to consumers for off premise consumption; or beer used to provide delivery service sales to consumers.

Information and documentation should be consistent with information provided on the Monthly Allocation Stock Report Of Brewpub BBP-10.

**Ending Inventory (in barrels/kegs/cases):** Total of book inventory calculated as:

Total Beer Remaining

LESS:

Products Sold/Used For On-Premise Consumption Sales And Sold On Premise For Off-Premise Consumption And Delivery Service Sales

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. Identify and document variances. Documentation will be required during the on-site audit.

If you have questions, you may contact the Tax & Trade Practices Division at (334) 260-5408 or [audit@abc.alabama.gov](mailto:audit@abc.alabama.gov).

**INSTRUCTIONS FOR  
BREWPUB  
MONTHLY REPORT OF BEER SALES TO LICENSED WHOLESALERS  
FORM BBP-3**

**\*\* Brewpubs must ONLY sell barrels / kegs to ABC licensed wholesalers.**

Monthly Report of Beer Sales To Licensed Wholesalers is to be included with the Monthly Tax Return Of Brewpub and must be filed prior to the twentieth day of the month following the month of sale of malt or brewed beverages. [20-X-9-.04].

**License Number:** Complete license number assigned by the ABC Board. (Example: 220-000123456. The complete license number is the type ("220") and the 9 digits shown as the license number.)

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

**County:** Enter the county where your brewpub is located.

**Reporting Period:** Month and year of period reported.

**Barrel/Keg Sizes Sold To Licensed Wholesalers:** State each container size of beer sold separately. You may add columns as needed. Please make sure that any columns you add provide a total on the last row of the report.

**Body Of Report:** These rows are used to report **by wholesaler and invoice number**, each shipment sold during the month. You may add rows as needed. Please make sure that totals at the end of the report include all rows you may have added.

**Wholesaler Name:** The trade name of the wholesaler that beer was sold to during the month as it appears on the license issued by the ABC Board. NOTE: ONLY licensed wholesalers are listed here.

**License Number:** The complete license number of the wholesaler issued by the ABC Board. (Example: 220-000123456. The complete license number is the type ("220") and the 9 digits shown as the license number.)

**Invoice Number:** The invoice number of the document listing products by barrel/keg size which were sold to the wholesaler. NOTE: The wholesaler invoice must state the location (address) where the product was delivered. The invoice number should be the **exact number**, including all alphanumeric characters, as shown on the invoice. Each invoice **must be** listed separately. Order numbers **are not** acceptable. You may add rows as needed. Please make sure that totals at the end of the report include all rows you may have added.

**Date Sold:** The date that the product was sold to the wholesaler.

**Units Sold:** The number of barrels/kegs for each product size shown on each invoice issued during the month.

**Totals:** The total units of each size sold during the month.

If you have questions, you may contact the Tax & Trade Practices Division at (334) 260-5408 or [audit@abc.alabama.gov](mailto:audit@abc.alabama.gov).

**INSTRUCTIONS FOR  
BREWPUB MONTHLY REPORT OF BEER SOLD  
TO CONSUMERS FOR ON PREMISE CONSUMPTION  
FORM BBP-4**

**Use of this form DISCONTINUED**

**Please see Form BBP-11 and corresponding instructions for new reporting requirements.**

**INSTRUCTIONS FOR  
BREWPUB MONTHLY REPORT OF BEER SOLD  
TO CONSUMERS FOR OFF PREMISE CONSUMPTION  
FORM BBP-5**

**Use of this form DISCONTINUED**

**Please see Form BBP-11 and corresponding instructions for new reporting requirements.**

**INSTRUCTIONS FOR  
BREWPUB MONTHLY REPORT OF BEER DONATED  
TO ABC LICENSED NONPROFIT SPECIAL EVENTS  
FORM BBP-6**

Monthly Report Of Beer Donated To ABC Licensed Nonprofit Special Events is to be included with the Monthly Tax Return Of Brewpub and must be filed prior to the twentieth day of the month following the month of sale of malt or brewed beverages. [20-X-9-.04].

**License Number:** Complete license number assigned by the ABC Board. (Example: 220-000123456. The complete license number is the type ("220") and the 9 digits shown as the license number.)

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

**County:** Enter the county where your brewpub is located.

**Reporting Period:** Month and year of period reported.

**Barrels/Keg Sizes Donated To ABC Licensed Nonprofit Special Events:** State each container size of beer donated separately. You may add columns as needed. Please make sure that any columns you add provide a total on the last row of the report.

**Body Of Report:** These rows are used to report **by Licensee Name and invoice number**, each contribution donated during the month. You may add rows as needed. Please make sure that totals at the end of the report include all rows you may have added.

**Licensee Name:** The name of the licensee that beer was donated to during the month as it appears on the license issued by the ABC Board.

**License Number:** The complete license number of the ABC Licensed Nonprofit Special Event issued by the ABC Board. (Example: 220-000123456. The complete license number is the type ("220") and the 9 digits shown as the license number.)

**Invoice Number:** The invoice number of document listing products by barrel/keg size which were donated to the ABC Licensed Nonprofit Special Event. NOTE: The ABC Licensed Nonprofit Special Event invoice must state the location (address) where the product was delivered. The invoice number should be the **exact number**, including alphanumeric characters, as shown on the invoice. Each invoice **must be** listed separately. Order numbers **are not** acceptable. Each invoice must state the purpose of the donation, and the stated purpose must be detailed. You may add rows as needed. Please make sure that totals at the end of the report include all rows you may have added.

**Date Donated:** The date that the product was donated to the ABC Licensed Nonprofit Special Event.

**Barrel/Kegs Donated:** The number of barrels/kegs for each product size shown on each invoice issued during the month.

**Total Kegs Donated:** The total barrels/kegs of each size donated during the month.

**Calculate The Taxes Due For Each Container Size:** Multiply the number of kegs donated by the tax rate per unit.

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**Total Tax Due:** Add the tax due for each container size to determine the Total Tax.

If you have questions, you may contact the Tax & Trade Practices Division at (334) 260-5408 or [audit@abc.alabama.gov](mailto:audit@abc.alabama.gov).

**INSTRUCTIONS FOR  
BREWPUB MONTHLY REPORT OF  
BEER MANUFACTURED ON PREMISE (BATCH REPORT)  
FORM BBP-7**

**YOU MAY ADD COLUMNS AND LINES AS NEEDED FOR ADDITIONAL SIZES AND BATCHES.**

The Brewpub Monthly Report Of Beer Manufactured On Premise (Batch Report) is to be included with the Monthly Tax Return Of Brewpub and must be filed prior to the twentieth day of the month following the month of the production and/or sale of malt or brewed beverages. [20-X-9-.04].

**License Number:** Complete license number assigned by the ABC Board. (Example: 220-000123456. The complete license number is the type ("220") and the 9 digits shown as the license number.)

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

**County:** Enter the county where your brewpub is located.

**Reporting Period:** Month and year of period reported.

**BODY OF REPORT**

**Date Manufacturing Began:** Date licensee began to manufacture or otherwise distill, produce, ferment, brew, bottle, rectify, or compound alcoholic products.

**Date Manufacturing Finished/Kegged:** Date licensee finished/kegged the alcoholic products. The batch should be reported on the Monthly Report Of Beer Manufactured Form BBP-7 and then included in the Monthly Stock Report Of Brewpub Form BBP-2 in the Beer Produced During Month row in the month in which the product was finished/kegged.

**Batch ID #:** An easily identifiable number that identifies the specified product throughout the manufacturing process. Documentation will be required during the on-site audit.

**Brewmaster:** Individual responsible for monitoring product quality throughout the manufacturing process.

**Sell By Date:** A specified date by which the product should be consumed or disposed.

**Size/Quantity Of Barrels Produced:** Total number of barrels/kegs, by size, produced for sales to wholesalers, and for on-premise consumption. Include total number of barrels/kegs, by size, that were spoiled during the manufacturing process. Documentation will be required during the on-site audit.

**Final Disposition:** This row is used to record the final disposition of the specified product. Record here whether the final product was: 1) sold to a wholesaler (identify the wholesaler), 2) sold/consumed on premise, 3) spoiled during the manufacturing process (explain), etc. Documentation will be required during the on-site audit.

If you have questions, you may contact the Tax & Trade Practices Division at (334) 260-5408 or [audit@abc.alabama.gov](mailto:audit@abc.alabama.gov).

**INSTRUCTIONS FOR  
REPORT OF  
BEER SPOILAGE  
FORM BBP-8**

Report Of Beer Spoilage is to be included with the Monthly Tax Return Of Brewpubs and must be filed prior to the twentieth day of the month following the month of the production and/or sale of malt or brewed beverages. [20-X-9-04].

**License Number:** Complete license number assigned by the ABC Board. (Example: 220-000123456. The complete license number is the type ("220") and the 9 digits shown as the license number.)

**County:** Enter the county where your brewpub is located.

**Brewpub 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.

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

**Reporting Period:** Month and year of period reported.

**Sizes:** State each container size of beer disposed of separately.

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

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

**Reason For Spoilage:** State the reason the product is being disposed.

**Units Disposed:** Spoilage may be reported by UNITS and/or CASES.

**Total Units:** Total columns for total unit count of each size.

**ABC Board Representative:** An ABC auditor or ABC Board Representative must witness actual disposal and sign the form.

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

If you have questions or need spoilage witnessed by an ABC Board Representative, contact the Tax & Trade Practices Division at (334) 260-5408 or [audit@abc.alabama.gov](mailto:audit@abc.alabama.gov).

**INSTRUCTIONS FOR  
BREWPUB MONTHLY REPORT OF  
BEER ALLOCATED FOR RETAIL SALES  
FORM BBP-9**

**CONSULT ABC TAX & TRADE PRACTICES DIVISION BEFORE ADDING ROWS ON THIS FORM. YOU MAY ADD COLUMNS AS NEEDED FOR ADDITIONAL SIZES.**

Brewpub Monthly Report Of Beer Allocated For Retail Sales is to be included with the Monthly Tax Return Of Brewpub and must be filed prior to the twentieth day of the month following the month of sale of the malt or brewed beverages. [20-X-9-.04].

**License Number:** Complete license number assigned by the ABC Board. (Example: 220-000123456. The complete license number is the type ("220") and the 9 digits shown as the license number.)

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

**County:** Enter the county where your brewpub is located.

**Reporting Period:** Month and year of period reported.

**Sizes:** State each container size of beer allocated for retail sale separately. You may add columns as needed. Please make sure that any columns you add give a total on the last row of the report.

**Date Finished/Bottled/Packaged/Kegged:** Date licensee finished/kegged the alcoholic products.

**Date Allocated For Retail:** Date licensee designated product for retail sale.

**Batch ID #:** An easily identifiable number that identifies the specified product throughout the manufacturing process. Documentation will be required during the on-site audit.

**Sell By Date:** A specified date by which the product should be consumed or disposed.

**Container Size/ Units Allocated:** State the number of units allocated for retail sale for each container size by date allocated.

**Total Units Allocated:** State the total number of units allocated for each container size.

**Total Shortage Units:** Report the number of shortage units by barrels/kegs/cases from the Monthly Allocation Stock Report Of Brewpub BBP-10.

**Calculate The Taxes Due For Each Container Size:** Add the number of units allocated by container size to the number of shortage units by container size and multiply the total by the tax rate per unit.

**Total Tax Due:** Add the tax due for each container size to determine the Total Tax.

You may add columns and rows as needed. Please make sure that any columns or rows you add give a total on the last two rows of the report.

If you have questions, you may contact the Tax & Trade Practices Division at (334) 260-5408 or [audit@abc.alabama.gov](mailto:audit@abc.alabama.gov).

**INSTRUCTIONS FOR  
MONTHLY ALLOCATION STOCK REPORT OF  
BREWPUB  
FORM BBP-10**

**CONSULT ABC TAX & TRADE PRACTICES DIVISION BEFORE ADDING ROWS ON THIS FORM. YOU MAY ADD COLUMNS AS NEEDED FOR ADDITIONAL SIZES.**

Monthly Allocation Stock Report Of Brewpub is to be included with the Monthly Tax Return Of Brewpub and must be filed prior to the twentieth day of the month following the month of the production and/or sale of malt or brewed beverages. [20-X-9-.04].

**License Number:** Complete license number assigned by the ABC Board. (Example: 220-000123456. The complete license number is the type ("220") and the 9 digits shown as the license number.)

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

**County:** Enter the county where your brewpub is located.

**Reporting Period:** Month and year of period reported.

**BODY OF REPORT**

**Product Previously Allocated For Retail Sale Not Consumed:** The ending allocated beer remaining (not shortage) reported on the previous month's allocation stock report or if first time stock report, the product previously allocated is zero for each product size. Totals are to be reported in barrels/kegs/cases.

**Product Allocated For Retail Sale:** The total number of barrels/kegs/cases allocated for retail sale during the month by barrel/keg/case size. Documentation will be required during the on-site audit. Information and documentation should be consistent with information provided on the Brewpub Monthly Report Of Beer Allocated For Retail Sale BBP-9.

**Total Allocated Beer Available:** The sum of product previously allocated for retail sale not consumed and product allocated for retail sale.

**Products Sold/Used For On-Premise Consumption Sales And Sold On-Premise For Off-Premise Consumption And Delivery Service Sales:** Total number of barrels/kegs/cases, by size, of beer used to provide for sales to consumers for on premise consumption or beer used to provide for sales on premise to consumers for off premise consumption or beer used to provide delivery service sales to consumers. Documentation will be required during the on-site audit. Information and documentation should be consistent with information provided on the Brewpub Monthly Report Of Beer Sold/Used For On-Premise Consumption Sales And Sold On-Premise For Off-Premise Consumption And Delivery Service Sales BBP-11. This information should be reported on the Monthly Stock Report Of Brewpub BBP-2.

**(Shortage)/Overage-Allocated Beer End Of Period:** The difference between the total allocated beer available and the total beer sold and consumed on premise at retail. Identify and document variances. Documentation will be required during the on-site audit. Allocated shortages must be reported on the Brewpub Monthly Report Of Beer Allocated For Retail Sales BBP-9.

If you have questions, you may contact the Tax & Trade Practices Division at (334) 260-5408 or [audit@abc.alabama.gov](mailto:audit@abc.alabama.gov).

**INSTRUCTIONS FOR  
BREWPUB MONTHLY REPORT OF BEER  
SOLD/USED FOR ON-PREMISE CONSUMPTION SALES  
AND SOLD ON-PREMISE FOR OFF-PREMISE CONSUMPTION AND DELIVERY SERVICE SALES  
FORM BBP-11**

Monthly Report Of Beer Sold/Used For On-Premise Consumption Sales And Sold On-Premise For Off-Premise Consumption And Delivery Service Sales is to be included with the Monthly Tax Return Of Brewpub and must be filed prior to the twentieth day of the month following the month of sale of the malt or brewed beverages. [20-X-9-.04].

**License Number:** Complete license number assigned by the ABC Board. (Example: 220-000123456. The complete license number is the type ("220") and the 9 digits shown as the license number.)

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

**County:** Enter the county where your brewpub is located.

**Reporting Period:** Month and year of period reported.

**Sizes:** State each container size of beer dispensed for sale separately. **Make sure to record on-premise consumption sales separately from on-premise sales for off-premise consumption.** You may add columns as needed. Please make sure that any columns you add give a total on the last row of the report.

**Date Sold:** State the date of beer dispensed for sale separately.

**Transaction Number:** This can be a register tape reference, invoice number, or other means that the in-state brewpub uses to record the sale of beer dispensed for on-premise consumption sales or on-premise for off-premise consumption. Documentation will be required during the on-site audit.

**Container Size/ Units Sold:** State the number of units sold for each container size by date of sale and by transaction number.

**Total Units Sold:** State the total number of units sold for each container size.

You may add columns and rows as needed. Please make sure that any columns or rows you add give a total on the last two rows of the report.

**On-premise sales for off-premise consumption must comply with all guidelines set forth in Code of Alabama, Title 28, 4A-3. Delivery service sales must be accompanied with a meal as set forth in ALABC Reg 20-X-5-17.**

If you have questions, you may contact the Tax & Trade Practices Division at (334) 260-5408 or [audit@abc.alabama.gov](mailto:audit@abc.alabama.gov).