



Texas Mixed Beverage Gross Receipts Tax Report

This report is due in addition to the Texas Mixed Beverage Sales Tax Report and Texas Sales and Use Tax Report required by law.

a. T Code ■ **73100**

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|-------------------------|--|---------|-------------|
| c. Taxpayer number ■ | d. Filing period m m d d y y y y _____ | e. ■ | f. Due date |
|-------------------------|--|---------|-------------|

g. Name and mailing address (Make any necessary name or address changes below.)

IMPORTANT

Black out this box if your mailing address has changed. Show changes by the preprinted information. -----> 1.

If you are no longer in business or your business name and/or location has changed, refer to the Business Changes instructions on the back of this form.

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| h. ■ | i. ■ |
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|---------------------|-------------------------------------|--------------------|
| TABC Permit number: | Business location name: Address: | Location number: ■ |
|---------------------|-------------------------------------|--------------------|

| | | | | |
|---|------|-----|--|----------------------------------|
| 1. Dollar amount (retail selling price) of complimentary drinks for this location (See instructions on back) | 1. ■ | .00 | | REPORT WHOLE DOLLARS ONLY |
| 2. Gross sales of liquor for this location | 2. ■ | .00 | | |
| 3. Gross sales of wine for this location | 3. ■ | .00 | | |
| 4. Gross sales of beer and malt liquor for this location | 4. ■ | .00 | | |
| 5. Gross cover charges (subject to gross receipts tax and not subject to sales tax) for this location (See instructions on back)..... | 5. ■ | .00 | | |
| 6. Total gross taxable amount for this location (Total of Items 2, 3, 4 and 5)..... | 6. ■ | .00 | | |

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|---|---|
| j. T Code ■ 73180 | For Items 7 - 11 REPORT WHOLE DOLLARS ONLY |
| 7. Total gross sales of liquor FROM ALL LOCATIONS (Item 2 on this page plus the total of Item 7 from all supplement pages, Form 67-101) | 7. ■ .00 |
| 8. Total gross sales of wine FROM ALL LOCATIONS (Item 3 on this page plus the total of Item 8 from all supplement pages, Form 67-101) | 8. ■ .00 |
| 9. Total gross sales of beer and malt liquor FROM ALL LOCATIONS (Item 4 on this page plus the total of Item 9 from all supplement pages, Form 67-101) | 9. ■ .00 |
| 10. Total gross cover charges FROM ALL LOCATIONS (Item 5 on this page plus the total of Item 10 from all supplement pages, Form 67-101) | 10. ■ .00 |
| 11. Total gross amount FROM ALL LOCATIONS (Total of Items 7, 8, 9 and 10) | 11. ■ .00 |
| 12. Total tax due [Multiply Item 11 by tax rate of .067 (6.7%). ENTER DOLLARS AND CENTS]..... | 12. ■ . |
| 13. Penalty (See instructions on back) | 13. . |
| 14. Interest (See instructions on back) | 14. . |
| 15. TOTAL AMOUNT DUE AND PAYABLE (Item 12 plus Item 13 and Item 14) | 15. ■ . |

| | | |
|---------------|---------|----|
| Taxpayer name | k. ■ | l. |
|---------------|---------|----|

■ T Code ■ Taxpayer number ■ Period

I declare that the information in this document and any attachments is true and correct to the best of my knowledge and belief.

| | |
|---|------|
| <p>sign here Taxpayer or duly authorized agent</p> | |
| Daytime phone | Date |

Make the amount in Item 15 payable to: STATE COMPTROLLER

Mail to: COMPTROLLER OF PUBLIC ACCOUNTS
P.O. Box 149356
Austin, TX 78714-9356

Instructions for Completing the Texas Mixed Beverage Gross Receipts Tax Report

You have certain rights under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. Contact us at the address or phone number listed on this report.

GENERAL INFORMATION

- Who Must File** - Every person (sole owner, partnership, corporation or other organization) who holds a Mixed Beverage Permit, Mixed Beverage Permit with Food and Beverage Certificate, Daily Temporary Mixed Beverage Permit, Private Club Registration Permit, Private Club Beer and Wine Permit, Private Club Exemption Certificate Permit, Daily Temporary Private Club Permit or Distiller's and Rectifier's Permit is responsible for collecting and remitting Texas Mixed Beverage Gross Receipts Tax and must file this report. (Texas Tax Code Section 183.021) *Reports must be filed for every period even if there is no amount subject to tax or no tax due. You must keep complete and detailed daily records of all mixed beverage sales so that reports can be verified by a state auditor. This report is filed in addition to the Mixed Beverage Sales Tax Report (Form 67-103) and the Texas Sales and Use Tax Report (Form 01-114 or Form 01-117).*
- When to File** - Reports must be filed on or before the 20th day of the month following each reporting period, even if you have no mixed beverage sales to report. If the due date falls on a Saturday, Sunday or legal holiday, the next business day will be the due date.
- Business Changes** - It is your responsibility to notify the Comptroller's office if your business changes or if you do not receive the correct forms to report your taxes. When you cease business operations at a location, contact the Texas Alcoholic Beverage Commission (TABC) for instructions on how to deactivate your alcohol permit. You must continue to file mixed beverage gross receipts tax reports with the Comptroller until your permit has been deactivated by the TABC.
- For Assistance** - Information about mixed beverage gross receipts tax is online at www.comptroller.texas.gov/taxes. For additional questions, call 1-800-252-5555.

SPECIFIC INSTRUCTIONS

- Item c** - Enter the 11-digit taxpayer number assigned to your mixed beverage tax account. If you do not know your taxpayer number, enter your Social Security number or your federal Employer's Identification Number (EIN) in this box.
- Item d** - Enter the monthly filing period of this report and the last day of the period. EXAMPLE: "Monthly, 05-31-2010."
- Item 1** - Enter the total dollar amount of complimentary drinks given during the reporting period for each location. (Number of drinks multiplied by the normal per drink selling price.) Report whole dollars only. Enter "0" if no complimentary drinks were given during the reporting period.
- Note:** *TEXAS USE TAX, based on the cost of taxable ingredients in complimentary alcoholic beverages, should be reported on your sales tax return for the applicable period. Do not use complimentary drink data from Item 1 in your mixed beverage gross receipts tax calculations.*
- Item 2** - Enter the total amount of sales of liquor, ice, mixes and non-alcoholic beverages used in mixing made during the reporting period for each location. Report whole dollars only. Enter "0" if no sales of liquor were made during the reporting period.
- Item 3** - Enter the total amount of sales of wine made during the reporting period for each location. Report whole dollars only. Enter "0" if no sales of wine were made during the reporting period.
- Item 4** - Enter the total amount of sales of beer and malt liquor made during the reporting period for each location. Report whole dollars only. Enter "0" if no sales of beer and malt liquor were made during the reporting period.
- Cover Charges** - A cover charge is subject to limited sales tax, unless the TABC determines the charge is in violation of TABC rule. Only report a cover charge as subject to gross receipts tax after the TABC has notified you of the violation.

Item 5 - For each location, enter only the amount of cover charges determined by TABC to be in violation of TABC rule and that is taxable under gross receipts tax. DO NOT include cover charges taxed under limited sales tax. Enter "0" if no cover charges taxable under the gross receipts tax were collected during the reporting period.

Bad Debts - You may claim a credit on bad debts written off your books. To qualify for the credit, the bad debt must also be deducted on your federal income tax return during the same or subsequent reporting periods. To claim a bad debt credit on this report, reduce gross sales figures in Items 2, 3, 4 or 5 for the applicable locations.

- Item 7** - Enter the grand total of the amounts of sales of liquor shown in Item 2 of this report and in Item 7 on all supplement reports, Form 67-101, for the reporting period. Enter "0" if no sales of liquor were made during the reporting period.
- Item 8** - Enter the grand total of the amounts of sales of wine shown in Item 3 of this report and in Item 8 on all supplement reports, Form 67-101, for the reporting period. Enter "0" if no sales of wine were made during the reporting period.
- Item 9** - Enter the grand total of the amounts of sales of beer and malt liquor shown in Item 4 of this report and in Item 9 on all supplement reports, Form 67-101, for the reporting period. Enter "0" if no sales of beer and malt liquor were made during the reporting period.
- Item 10** - Enter the grand total of the amounts of cover charges shown in Item 5 of this report and in Item 10 on all supplement reports, Form 67-101, for the reporting period. Enter "0" if no taxable cover charges were collected during the reporting period.
If you are filing your return or paying the tax due AFTER the due date, enter penalty and interest.
- Item 13** - Penalty: If 1-30 days late, enter 5% of Item 12. If more than 30 days late, enter 10% of Item 12. **Note: An additional \$50 late filing penalty will be assessed each time a report is filed after the due date.**
- Item 14** - Interest: If any tax due is unpaid 61 days after the due date, enter interest on the amount in Item 12 calculated at the rate published on Pub. 98-304, online at www.comptroller.texas.gov or by telephone at 1-877-447-2834.



Electronic reporting and payment options are available 24 hours a day, 7 days a week. Have this form available when you log on. www.comptroller.texas.gov/taxes/file-pay/