



Commonwealth of Massachusetts

Department of Revenue

**Filing
Instructions
Liquor Wholesalers
And
Distributors
Non Bulk Filers**

February 2016

Version 4.3

General Information

This user's guide is designed to provide submitters including Business Taxpayers, Professional Tax Preparers, and third party Reporting Agents with specifications for filing the annual information return required to be filed by liquor wholesalers of alcoholic beverages

Pursuant to G.L. C. 62C, § 16 (k), as amended by St. 2013, C.38, §55, liquor wholesalers are required to file an annual information return with the Commissioner on or before March 20th of the following year. The return will require information including, but not limited to, total sales to purchasers (both on and off premise sales) and identifying information for such purchasers.

How Should I file my Return?

For wholesalers with over \$2,500,000 in annual sales: For large wholesalers, the sales files must be transferred via a bulk upload filing method which is essentially a machine-to-machine return. This method is also **available to wholesalers at any level of sales** who would like to utilize this option. If you are utilizing the bulk-upload method see the instruction guide titled "Electronic Filing Instructions for Liquor Wholesalers and Distributors".

For wholesalers with under \$2,500,000 in annual sales: Although the required data is the same for mid-size and smaller wholesalers there is an alternative method for transmitting the data. The information required is located on page 3 of this guide: **Record Layout for Non-Bulk Filers**

Special Information regarding the Federal Taxpayer ID Number: The federal taxpayer ID number (to be entered into the field RTLR_EIN) is a **required field** and the return will be considered incomplete if this field is missing.

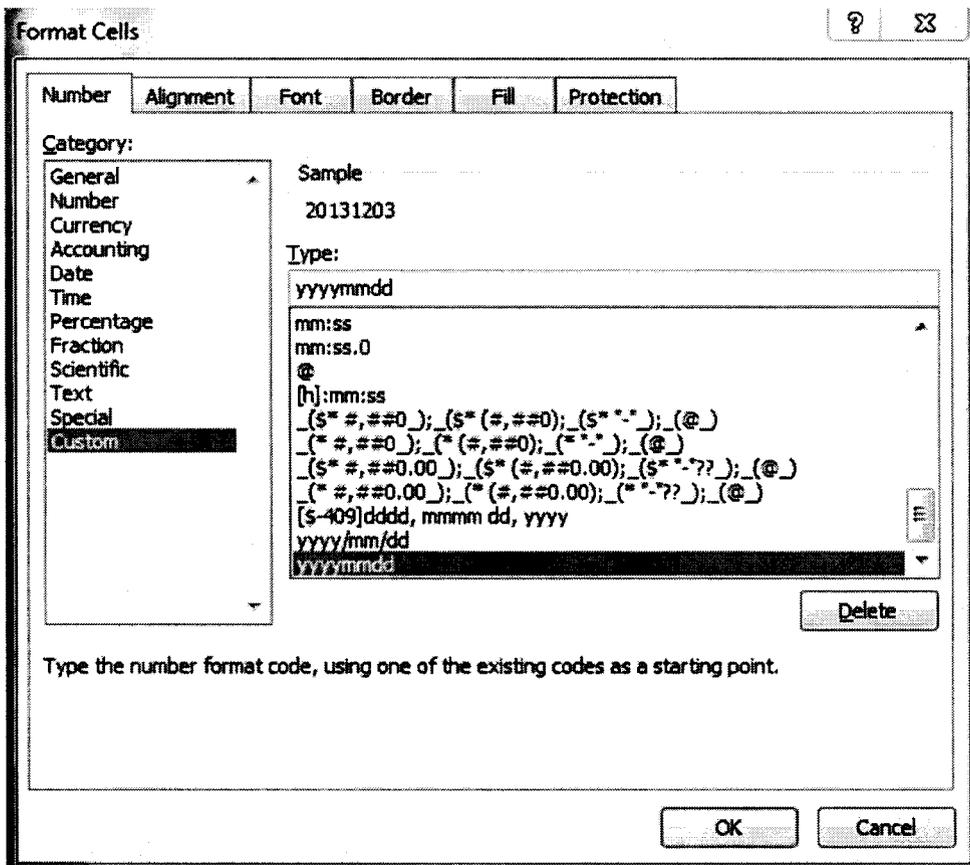
Transmitting Files

- The file may be sent in one of two ways:
 - **Email file to:** auditsupport@dor.state.ma.us
 - **Mail disc to:** Department of Revenue
Audit Support- Liquor Wholesaler Return
200 Arlington St. Room 4300
Chelsea, MA 02150

Record Layout for non-bulk filers. (Fields should appear horizontally on the spreadsheet.)

Column	Field name	Description	Format	Example	Mandatory?
A	YEAR_OF_SALE	Year	YYYY	2013	yes
B	SELLER_EIN	Wholesaler FID#	999999999	041234567	yes
C	SELLER_NAME	Wholesaler Name	Left Justify	Boston Booze Co	yes
D	RTLR_EIN	Retailer FID#	999999999	041234564	Yes, beginning 2014 return
E	RTLR_ABCC_LIC_TYPE	ABCC Letter	AA or WM etc.	AA	no
F	RTLR_ABCC_LIC_NUM	ABCC #	999999999	1234BV1324	no
G	RTLR_ACCT_NUM	Customer Account #	Left Justify	85623	no
H	RTLR_NAME	Legal Name	Left Justify	XYZ Corp	yes
I	RTLR_DBA_NAME	Location Name	Left Justify	Joe's Bar & Grill	yes
J	ADDRESS_LINE_1	Location Street A	Left Justify	1 Main Street	yes
K	ADDRESS_LINE_2	Location Street B	Left Justify	Suite 12	no
L	CITY	City/Town	Left Justify	Boston	yes
M	STATE	MA	Left Justify	MA	yes
M	ZIP_CODE	5 or 9 digit Zip	999999999	02144	yes
O	PREMISE	On/off	"on" or "off"	On	yes
P	INVOICE_DT	Invoice Date	YYYYMMDD	20130315	yes
Q	INVOICE_NUM	Invoice Number	Left Justify	D72364	yes
R	PRODUCT_DES	Description of Product	Left Justify	Dazzling Red 750 ML	yes
S	UNITS_OF_MEASURE	BBL, ML, OZ, etc.	Left Justify	750 ML	yes
T	PRODUCT_CATEGORY	Beer, Wine, Liquor etc.	Left Justify	Wine	no
U	UNITS_PER_CASE	# of units per case	999999999	6	yes
V	PRICE_PER_CASE	Sales Price	DDDDDD.CC	18.00	yes
W	CASES_PURCHASED	# of Items	999999999	10	yes
X	EXTENDED_PRICE	Extended Price	DDDDDD.CC	180.00	yes

- The invoice date field on my spreadsheet is not in the requested format. How do I convert it?
 - Click FORMAT > CELLS > Custom. In the text box in the middle of the dialog box type yyyymmdd then click OK.



Who should I contact if I have a question?

For questions please email auditsupport@dor.state.ma.us with the subject "Liquor Wholesaler Filing".