



**VERNON BARNETT**  
Commissioner

# State of Alabama Department of Revenue

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March 30, 2018

## NOTICE

**To: All Alabama Licensed Beer and/or Wine Distributors**

**Subject: ABC License Numbers and the New WRAP Informational Report**

Recently all Alabama Beverage Control (ABC) licensed wholesale beer and wine distributors were sent a notice regarding Act 2017-294, known as The Wholesale to Retail Accountability Program, or WRAP. WRAP is effective July 1, 2018 and requires each licensed beer or wine distributor (seller) to file an informational monthly report of any beer or wine sales made to retail licensees (retailers/customers) for which an exemption from sales or use tax collection was claimed at the time of the sale.

Code of Alabama 1975, Section 40-23-260(d)(1) requires on the report the name, address, invoice number, invoice amount, and ABC licensee number for each retailer where sales were made during the month. In order to process your report, it is imperative the ABC license number on your report is correct and matches our records from the ABC Board. If the license number is not correct, it will prevent the report from being processed.

To assist you in the reporting process and help ensure the accuracy of information reported, ADOR will provide you with the sales tax license number of your retailers/customers and will work with the ABC board to verify your customers' ABC license numbers. To provide this assistance, ADOR will need to obtain from you a customer list, with each customer's name, address, and ABC license number of record with you. An ADOR revenue examiner will be contacting you in the near future to request this information. We will verify information you provide with the ABC Board and corrections will be forwarded to you.

Please contact the Sales and Use Tax Division, Special Projects Unit with any questions:

Mail: SALES AND USE TAX DIVISION  
Special Projects Section  
P.O. Box 327710  
Montgomery, AL 36132-7710

Email: [wrap@revenue.alabama.gov](mailto:wrap@revenue.alabama.gov) or Call: (334) 242-1297 or (334) 242-1575

For other WRAP related information, notices and a copy of Act 2017-294, please use this link: <https://revenue.alabama.gov/sales-use/wrap/>