



## **NOTICE OF REVISED PROCEDURE FOR REQUESTING DESTRUCTION OF BEER AND CLAIMING CREDIT OR REFUND OF WHOLESALE BEER TAX**

Due to the COVID-19 pandemic, the Alcoholic Beverage Control Division (ABC) of the Arkansas Department of Finance and Administration (DFA) has been advised that beer wholesalers and distributors are seeking to destroy expired beer product in their inventories. Prior to the COVID-19 pandemic under usual procedures, a wholesaler or distributor must have an ABC Enforcement Officer present to witness destruction of product. Governor Asa Hutchinson has declared a state of emergency in the State of Arkansas due to the COVID-19 pandemic, and ABC and the Revenue Division of DFA have modified its procedures for the destruction of product as provided in Step 1 below and claiming a credit or refund of beer tax paid as provided in Step 2 below.

### **Step 1. Filing a Request for Destruction with ABC**

A taxpayer shall submit a written request for destruction of product to ABC using the form below. The form must be completed in full and an inventory list of product to be destroyed must be attached to the request. The completed form must be submitted to ABC for approval prior to destruction of the product. Following review by ABC, the taxpayer will be notified of ABC's decision. In the event of approval by ABC, the taxpayer may destroy the expired product without an ABC Enforcement Officer present and request a credit or refund of Wholesale Beer Tax paid on the destroyed product by submitting a written request as provided in Section 2 below.

### **Step 2. Submitting a Request for Credit or Refund with the Miscellaneous Tax Section of DFA**

Following destruction of the product, the taxpayer shall submit the approved Request signed by the Director of ABC along with the attached inventory list to DFA's Miscellaneous Tax Section with the taxpayer's next monthly return. Destroyed beer product that was approved for destruction may be deducted on the taxpayer's monthly return on Column B of the taxpayer's BER-1 or BER-2 excise tax return.

For further information, please contact ABC at (501) 682-1105 or the Miscellaneous Tax Section office at 501-682-7187.

**REQUEST TO THE ARKANSAS ALCOHOLIC BEVERAGE CONTROL  
FOR DESTRUCTION APPROVAL OF  
DISTRESSED/DAMAGED/EXPIRED KEGS ONLY**

Attached hereto is an itemized list of all inventory the undersigned seeks to destroy due to being \_\_\_\_\_ . The inventory is scheduled to be destroyed on \_\_\_\_\_ at \_\_\_\_\_ .

Number of Kegs	Number of Gallons	Tax Amount
_____	_____	23.4¢/gallon

The total amount of tax paid on product to be destroyed is \$ \_\_\_\_\_ .

- I attest that the above information and attached inventory list is correct and accurate to the best of my knowledge.
- I acknowledge that this manner of destruction and documentation is only authorized while the Governor's COVID19 Emergency Declaration is in existence.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Business Name/Permit Number

\_\_\_\_\_  
Date

**PERMISSION HAS BEEN GRANTED TO  
DESTROY THE ATTACHED PRODUCTS:**

\_\_\_\_\_  
**Doralee Chandler, Director Alcoholic Beverage Control**

\* Destruction may take place after approved by the Director, without the need to be witnessed by Enforcement, unless otherwise noted by the Director on this form. This document, after destruction has been completed, along with the itemized inventory must be presented to Revenue in order to process any possible credits.