

NEBRASKA LIQUOR CONTROL COMMISSION REVENUE DIVISION

**PERPETUAL BEER INVENTORY
FORM 35-7005**

Form should be typed or printed. A computer print out may be substituted in place of this form, if all the information contained in your print out is in compliance with Form 35-7005.

MONTH/YEAR: Enter month and year.

CORPORATE NAME: Enter corporate name as shown on your wholesale beer license.

1. BALANCE ON HAND AT END OF LAST MONTHS REPORT: Enter actual totals of all cases/barrels of beer counted in the wholesaler's warehouse on closing hour of final day of the previous month. These totals must be the same as the balance on hand at end of previous month's business. If they are not then a revised form needs to be sent with an explanation of why and a copy will be given to our Compliance Manager/Auditors.
2. TOTAL BEER RECEIVED: Enter total beer physically received into warehouse from out-of-state suppliers/shippers. These figures should always agree with taxable beer purchases (35-7010).
3. TOTAL BEER PURCHASED FROM NEBRASKA WHOLESALERS: These are total cases/barrels per size from form 35-7020. **Invoices must be attached.**
4. TOTAL RETURNS FROM RETAILERS: Enter total of all beer returned from retailers. **NO invoices or form required.**
5. REPACK: Must be a positive entry for total cases repacked.
6. TOTAL TO ACCOUNT FOR: Enter total adding lines 1 through 5.
7. LESS SALES TO RETAILERS (NON MILITARY): Enter all retail sales made. **DO NOT include military or wholesale sales.**
8. LESS SALES TO MILITARY: Enter total of all military sales in cases/barrels only. Figures obtained from totals on Form 35-7015. **Invoices need to be attached.**
9. LESS SALES TO NEBRASKA WHOLESALERS: Enter all beer sales made to other Nebraska Beer Wholesalers. Figures obtained from totals on Form 35-7020. **Invoices NOT required.**
10. LESS RETURNS TO BREWERY: **All returns to brewery must be supported by bill of ladings.** Transfer total gallons to form 35-7000. You will receive credit on taxes paid regardless of supplier/shippers decision.

11. LESS SHIPMENTS OUT-OF-STATE: All shipments sent out of state. **Must attach bill of ladings.** The total gallons will transfer over to form 35-7000 and will be a credit toward your taxes.

12. LESS RAILROAD/TRUCK FREIGHT CLAIMS: *Enter totals of damaged beer. **Retain documents on premise.**

13. LESS WAREHOUSE BREAKAGE: Enter totals of beer broken in wholesaler's warehouse. **Explanation required if over 100 or more cases are being reported.**

14. LESS BEER DESTRUCTION: Enter totals of beer destroyed. This should be done monthly and not stock piled. **No affidavit or supervision by the State Patrol is required.**

15. LESS STOLEN BEER: Enter totals of beer stolen from wholesaler's warehouse or trucks. **Attach documentation.**

16. MISCELLANEOUS UNACCOUNTED FOR (+ or -): Enter totals of unreconciled variances in inventory noting reason for difference.

17. BALANCE ON HAND AT END OF MONTH: These totals should reflect the ACTUAL PHYSICAL inventory at the end of the month. These totals must also be the beginning balance of next month's report.

Please recheck your figures. Forms need to be submitted in duplicate to Nebraska Liquor Control Commission, PO Box 95046, Lincoln, NE 68509-5046.

* Rules & Regulations, Chapter 7 (002) – Record Retention.

Rev. 4/08