



TO ALL VIRGINIA WINE WHOLESALERS

CONTACT OFFICE: TAX MANAGEMENT
CONTACT NUMBER: (804) 219-2039

MONTHLY REPORTING AND PAYMENT OF TAX

Each month wholesale wine distributors shall, on forms prescribed by the Board and in accordance with the instructions set forth therein, report to the Board the purchases and sales made during the preceding month; the amount of "State Wine Tax and other Alcoholic Beverages" collected from retailers pursuant to Section 4.1-234 and 4.1-235, of the Code of Virginia; and the quantity of physical inventory by brands and types. A Wine Tax Report (Form 703-40) must be submitted the month the license is issued. If no business is conducted, submit a report showing zeros, or submit in writing "No Activity", preferably electronically. Reports shall be accompanied by a remittance for the amount of taxes collected and shall be postmarked no later than the fifteenth of the month or, if the fifteenth is not a business day, the next business day thereafter (Section 3 VAC 5-60-20).

All wine, low alcohol beverages and cider purchase orders, transfers, tax exempt sale invoices and tax exempt pickups are to be submitted promptly upon completion of sale (at least weekly). The last week of the month documents are to be postmarked no later than the 5th day of the succeeding month (Section 3 VAC 5-60-20). A tax credit will not be given for tax-exempt invoices postmarked after the 5th. These documents and corrected copies must be entered into our computer prior to receipt of your monthly report.

To complete the Wholesaler's Summary of Wine Sales and Taxes (Form 703-40) the following procedure must be used (See Exhibit 1).

ITEM 1. INVENTORY BEGINNING OF MONTH (LITERS).

Separate inventories must be submitted for wine and cider and both must be reported in LITERS. Liters are to be extended three (3) places past the decimal point on all forms. Physical count of inventories are REQUIRED quarterly, pursuant to Section 3 VAC 5-60-20(6) of the Virginia Alcoholic Beverage Control Laws.

Low alcohol beverage coolers are treated as a wine in all aspects except:

1. Low alcohol beverage cannot be sold in localities that have not approved the sale of mixed beverages pursuant to Section 4.1-124 of the Code of Virginia and,
2. A mixed beverage license is needed to serve the product for on premises consumption.

ITEM 2. QUANTITY RECEIVED DURING MONTH (SCHEDULE AI)

Each order of wine and low alcohol beverages purchased by a distributor during the

month shall be listed in complete detail on Schedule A. Each order of cider purchased by a distributor during the month shall be listed separately in complete detail on Schedule A. Wine, low alcohol beverages and cider products must be executed on a purchase order form (See Exhibit 2, 3,4). Wholesaler's Report of Purchases and the grand total of such purchases are to be entered in Item 2. Total wine and low alcohol beverage purchases are to be listed under the column designated for Wine and total cider purchases are to be listed under the column designated for Cider. This does not include pickups from Virginia Retailers.

Schedule A includes:

- Purchases from suppliers
- Transfers from other Virginia distributors

The pink copy (if using state form 703-34) OR a copy (approved by this office) clearly marked as the order copy of all purchase orders must be submitted when you place your order with the supplier. The pink copy notifies this department of your intent to purchase. The yellow copy (if using state form 703-34) OR a copy (approved by this office) clearly marked as the receiving copy of all purchase orders and transfers must be submitted promptly upon receipt of the merchandise. All exceptions, corrected extensions, corrected grand total, authorized signature and date received must be shown on the front before forwarding to this Department (Tax Management Section) and reported on Schedule A, Wholesaler's Report of Purchases.

ITEM 3. TOTAL (ITEM 1 PLUS ITEM 2)

Total liters stocked

ITEM 4. BREAKAGE, LEAKAGE, SPOILAGE, ETC.

Distributors are required to report total cases and bottles, size, brand, type, and extended liters carried out three (3) places past the decimal point on the bottom of Schedule A or a separate sheet of paper, authorized signature and date must be shown. The total is to be entered in Item 4. In case of excessive amounts of breakage, contact your local A.B.C. Compliance Agent prior to destruction (Example shown on Exhibit 1).

ITEM 5. STATE PICKUPS (ANALYSIS)

Merchandise set aside to be picked up by an A.B.C. Agent for chemical analysis and the total entered in Item 5.

ITEM 6. TRANSFERS OUT (SCHEDULE B1)

Each order of wine and cider transferred to a Virginia distributor during the month shall be listed separately in complete detail on Schedule B, and the total liters reported in Item 6 under the designated column.

All wine going back to a Virginia Farm Winery is to be executed on a tax-exempt invoice showing the wine being returned to their Winery Division.

PLEASE DO NOT LIST WINE GOING OUT OF STATE ON SCHEDULE B. WINE GOING OUT OF STATE IS A TAX EXEMPT SALE AND MUST BE EXECUTED ON A TAX EXEMPT INVOICE (SEE ITEM 7)

ITEM 7. TAX EXEMPT LITERS

Includes: Military sales
Out-of-state sales
Wine returned to supplier
Wine returned to a Virginia Farm Winery/Winery
Sacramental Sale (Separate permit required for each sale)
Wine used for Industrial purposes (permit required)

A copy of all tax-exempt invoices (See Exhibit 5) must be submitted promptly upon completion of the sale (at least weekly), signed by an authorize person receiving the merchandise. Last week of the month tax-exempt invoices are to be postmarked no later than the 5th day of the succeeding month (Section 3 VAC 5-60-20). A tax credit will not be given for tax-exempt invoices postmarked after the 5th. We recommend that you attach a log sheet with the invoices being submitted listing the invoice numbers. If a signature cannot be obtained, a copy of the shipping papers (bill of lading, etc.) must be attached to the invoice. The total entered in Item 7.

ITEM 8. TOTAL (ITEM 4 THROUGH ITEM 7)

Total of non-taxable liters

ITEM 9. TOTAL (ITEM 3 LESS ITEM 8)

Total liters stocked less non-taxable liters

ITEM 10. INVENTORY AT END OF MONTH ≤LITERS)

Physical count of inventory is REQUIRED quarterly pursuant to Section 3 VAC 5-60-20 (6) of the Virginia Alcoholic Beverage Control Laws. All merchandise executed but not delivered must be included in the month-end inventory with the corresponding invoice numbers listed on Form 703-40 under "Invoice Numbers Executed But Not Delivered".

ITEM 11. TOTAL TAXABLE LITERS SOLD DURING MONTH (ITEM 9 LESS ITEM 10)

FOR CALCULATION OF WINE TAX AND CIDER MARKUP

Net taxable liters (X) rate (=) Amount due

PICKUPS FROM RETAILERS

All pickups from retailers are to be executed in detail on a distributor's invoice using the next number in the series of numbers of the category being picked up. The word pickup must be printed on the invoice (See Exhibit 6). A wholesaler may not sell or offer to sell alcoholic beverages to a retailer with the privilege of return, except for ordinary and usual commercial reasons as set forth below pursuant to

Section 3 VAC 5-30-10(3):

- (1) Products defective at the time of delivery may be replaced.
- (2) Products erroneously delivered may be replaced or money refunded.
- (3) Products that a manufacturer discontinues nationally may be returned and money refunded.
- (4) Products in the possession of a retail licensee whose license is terminated by operation of law, voluntary surrender or order of the Board may be returned and money refunded upon permit issued by the Board.
- (5) Products which have been condemned and are not permitted to be sold in this state may be replaced or money refunded upon permit issued by the Board.
- (6) Wine may be exchanged on an identical quantity, brand and package basis for quality control purposes. Any such exchange shall be documented by the word "exchange" on the proper invoice.

Each pickup must include the following information:

- (1) Retailer's license number (all digits) and complete address
- (2) Wholesalers name and complete address
- (3) Pickup date
- (4) Total number of bottles for each item
- (5) Bottle size in liters
- (6) Code number issued by Virginia A.B.C. Board
- (7) Brand name and type of wine
- (8) Extended liters
- (9) Total liters
- (10) Reason for pickup i.e., erroneous delivery, defective merchandise, out of business or condemned merchandise
- (11) Signature of wine wholesaler and retailer
- (12) It is no longer necessary to submit pickups for taxable sales; however, you must continue to submit pickups for tax-exempt sales.

NOTE: Total pickup liters are to be included in your ending inventory, Item 10.

INVOICES

All Virginia wine distributors are required to execute an invoice (form 703-35 if using a state form) OR (an invoice approved by this office) for all sales showing the delivery date, correct retail license number, trade name and address. For each line item it is required to list, in the designated column, total cases, total bottles, size in liters extended three (3) places past the decimal point, code number issued by Virginia A.B.C. Board, brand and type, extended liters carried out three (3) places past the decimal point and the value of each shipment (See Exhibit 7). Wine and Cider must be executed on a separate invoice; however, they can be in the same category sequence of numbers. If the same category sequence of numbers are being used for each category type i.e., Wine, Cider and Farm Wine, a list is required showing the invoice numbers used for each category type. Daily sale invoices, with the exception of tax-exempt sales, are not to be submitted except upon request. All copies of the invoice must be signed with a copy being retained for a period of two years subject to the use and inspection of the Department of Alcoholic Beverage Control. Any changes made on an invoice must be reflected on all copies. All invoices must be numbered in sequence for each category used. A separate category of numbers must be used for tax-exempt sales designated with the prefix "TE". When starting a series of numbers, begin the series with the number "1".

NOTE: Low alcohol beverages are included in the same number sequence as wine.

On the back of your wholesale wine report (Form 703-40) list the beginning and ending invoice numbers of each category type used during the month. If the same category sequence of numbers are being used for each category type i.e., Wine, Cider and Farm Wine, a list is required showing the invoice numbers used for each category type. In addition to listing your retail sales invoice numbers, you must list any farm wine sales on the line titled TOTAL FW WINE SOLD TO RETAIL LICENSEES. This space is for Virginia grown wine that you sell to retailers in Virginia. If you do not sell Virginia grown wine, please list ZERO (0) OR NONE in this space. Please do not leave blank. The column INVOICE NO. FROM PREVIOUS MONTH is for the invoice numbers that were listed in the prior month as invoice numbers executed but not delivered (example not delivered in March) and they were delivered the next month (example delivered in April) and should be included with the series of numbers listed under "INVOICE NUMBERS" for April. If you do not have this type of situation, please leave Invoice No. From Previous Month column blank.

NOTE: Do not execute retail sale invoices without the five (5) digit code number issued by the Virginia A.B.C. Board in the designated column. Virginia code numbers may be obtained from our web site at www.abc.virginia.gov under Laws and Enforcement, Tax Management Reports, Active Brand Names. You can contact this Department at (804) 213-4497 or (804) 213-4560 for assistance with our web site.

SAMPLES

A wholesaler may give a retail licensee a sample serving or a container size, not to exceed 1500 liters, of a Brand not currently sold by the retail licensee, pursuant to Section 3 VAC 5-70-100(2) of the Virginia Alcoholic Beverage Control Laws and all samples are taxable pursuant to this Section under D. All "sample" invoices to retailers are to be executed on a distributor's taxable invoice using the next number in the series, listing all required information stated under the heading "INVOICES". Samples going out-of-state are to be executed on a tax-exempt invoice using the next number in the series, signed by the wholesaler and retailer prior to forwarding to this Department (Tax Management Section).

FORMS

All forms (purchase orders and distributor's wine invoices) must be shown in metric equivalents for sizes And extensions (See Exhibit 2 and 7).

This agency furnishes the following non-computerized forms and non-computerized reports at cost:

Form 703-34 - Wine Purchase Orders \$10.00 for set of 100

Form 703-35 - Distributor's Wine Invoices - \$25.00 for set of 800
\$ 6.25 for set of 200

Form 703-40 - Monthly Wine Report - Supplied at no cost

The following listings may be obtained from our web site at no cost www.abc.virginia.gov under Laws And Enforcement, Tax Management Reports):

Brand Code Listing

Quarterly Code Listing

Brand Code List by Selected Supplier

Distributors who wish to order purchase orders, wine invoices or monthly wine reports directly from the Printer must contact this Department (Tax Management Section) for necessary changes and approval before ordering.

If you have any questions please, contact this Department at (804) 219-2039.

Ramona Howell, Manager
Tax Management Section
Financial Management Services

Rev. 07/15

WHOLESALE'S SUMMARY OF WINE SALES AND TAXES

File this report with the Virginia Department of Alcoholic Beverage Control, P.O. Box 27491, Richmond, Virginia 23261-7491, accompanied by remittance and the total of such taxes, and markup collected during the preceding month. This report shall be postmarked no later than the fifteenth of the month or, if the fifteenth is not a business day, the next business day thereafter.

NAME TRADING as Taylor Distributing Co. A.B.C. LICENSE NO. 028481

ADDRESS 123 Mack Road REPORT FOR THE MONTH OF August

CITY or TOWN and STATE JOHNSONTOWN, Va. 23220

FOR CALCULATION OF WINE TAX & CIDER MARKUP

| NET LITERS | RATE | AMOUNT DUE |
|------------------------------------|------|-------------------|
| WINE 3,451.100 | .40 | \$1,380.44 |
| CIDER 91.885 | .08 | 7.35 |
| TOTAL SUBMITTED WITH REPORT | | \$1,387.79 |

FOR ABC DEPT. USE ONLY

| | | |
|--|-----------|---------|
| 1. Inventory Beginning of Month (Actual Count) Liters | WINE | CIDER |
| 2. Quantity Received During Month (SCH A) | 2,898.000 | 264.120 |
| 3. TOTAL (Item 1 plus item 2) | 1,686.350 | 217.200 |
| 4. Breakage, Leakage, Spoilage, Etc. | 4,584.350 | 481.320 |
| 5. State Pickups | 18.000 | 8.520 |
| 6. Transfers Out (SCH B) | .750 | 0 |
| 7. Tax Exempt Liters | 54.000 | 25.560 |
| 8. TOTAL (Item 4 through 7) | 45.000 | 6.035 |
| 9. TOTAL (Item 3 less item 8) | 117.750 | 40.115 |
| 10. Inventory at End of Month | 4,466.600 | 441.205 |
| 11. TOTAL TAXABLE LITERS SOLD DURING MONTH (Item 9 less item 10) | 1,015.500 | 349.320 |
| | 3,451.100 | 91.885 |

WINE: 12% \$ _____ \$
 WINE: 44% \$
 WINE: 44% \$

+Cider Markup Code 030188 \$ _____
 Code 01054 \$ _____
 Code 01057 \$ _____

I swear (or affirm) that this report has been examined by me, and, to the best of my knowledge and belief, is a true and complete report made in good faith for the period as stated, pursuant to the ALCOHOLIC BEVERAGE CONTROL ACT and regulations of the Virginia A.B.C. Board.

Signed J. Taylor
 Title President
 Date 9/10/XX

THIS COPY TO BE RETURNED TO VA. A.B.C. BOARD

SCHEDULE A

WHOLESALE'S REPORT
PURCHASES

| PURCHASES (List only purchases from suppliers and purchases transfers) | | | | |
|--|--------------------|--|-------------------|-----------|
| DATE GOODS RECEIVED | PURCHASE ORDER NO. | CONSIGNOR NAME OF WINERY OR WHOLESALE | LOCATION | LITERS |
| 8/5/XX | 22413 | <u>WINE</u> Sonoma Wine Co. | Orange Grove, CA. | 375.000 |
| 8/12/XX | 22412 | Rosa Valley Wine Co. | Sun Valley, MI | 98.250 |
| 8/29/XX | 22415 | Jack Flash Imports | Martinsville, TN | 42.600 |
| 8/10/XX | 15235 | <u>TRANSFERS</u> Richmond Beverage Co. | Richmond, VA. | 1,170.500 |
| 8/12/XX | 22414 | <u>CIDER</u> Royal Cider | Aubrey, WV | 108.600 |
| 8/20/XX | 15237 | <u>CIDER TRANSFERS</u> J. G. Distributing | Harpersville, VA | 108.600 |

BREAKAGE: Forklift damage and warehouse breakage.

| | | | |
|----|-------|-----------------------|-------|
| 12 | .750 | Sue's Rose Table Wine | 9.000 |
| 6 | 1.500 | E. & M Chardonnay | 9.000 |
| 24 | .375 | TNT Cider | 8.520 |

SCHEDULE B

TRANSFERS OUT (To Virginia Wine Wholesalers)

| DATE GOODS SHIPPED | PURCHASE ORDER NO. | NAME OF WHOLESALER | LOCATION | LITERS |
|--------------------|--------------------|---|--------------------------------|-----------------|
| 8/10/XX 8/13/XX | 11720 15840 | <u>WINE</u> Wine Distributing Wine Distributing | Goochland, VA Goochland, VA | 45.000 9.000 |
| 8/3/XX | 172 | <u>CIDER</u> Hughes & Co. | Brownsville, VA | 25.560 |

| INVOICE NUMBERS | | INVOICE NO. FROM PREVIOUS MONTH | LIST BELOW INVOICE NUMBERS EXECUTED BUT NOT DELIVERED | TAX EXEMPT |
|--|---------------|---------------------------------|---|------------|
| WINE | 891 thru 1208 | | WINE | |
| FARM WINE | 9 thru 15 | | CIDER | |
| CIDER C | 34 thru 49 | | 1205 | |
| TAX EXEMPT TE | 10 thru 21 | TE7 | 1206 | |
| TAX EXEMPT CIDER TEC | 3 thru 5 | | | |
| TOTAL FW WINE SOLD TO RETAIL LICENSEES | | | | 162,000 |

COMMONWEALTH OF VIRGINIA
 DEPARTMENT OF ALCOHOLIC BEVERAGE CONTROL
 VIRGINIA ALCOHOLIC BEVERAGE CONTROL BOARD
 RICHMOND, VA. 23281

022413

EXHIBIT 2

PURCHASE ORDER

To Sonoma Wine Exchange
 Address 40 Playground Lane
 City Orange Grove, Ca. 95123

INDICATE IMPORTER'S NUMBER AND
 LICENSE NUMBER ON ALL INVOICES
 AND SHIPPING PAPERS

Please furnish and deliver the following described articles direct to:

IMPORTER'S NO. 096069

LICENSE NO. 028481

Date 8/5/XX

Terms net 30

Routing Instructions

Consignee Taylor Distributing Co.
 Street 123 Mack Road
 City Johnsontown, Va., 23220 VIRGINIA

| TOTAL CASES | TOTAL BOTTLES | SIZE IN LITERS | CODE NUMBER | BRAND AND TYPE | LITERS | CASE PRICE | TOTAL COST |
|-------------|---------------|----------------|-------------|--------------------------|---------|------------|------------|
| 5 | 60 | .750 | 70853 | Napa Valley Cream Sherry | 45 000 | | |
| 5 | 120 | .375 | 70932 | Napa Valley Tawny Port | 45 000 | | |
| 10 | 60 | 1.500 | 80201 | Napa Valley Chablis | 90 000 | | |
| 5 | 20 | 4.000 | 80132 | Napa Valley Burgundy | 80 000 | | |
| | | | | | 260 000 | | |

THIS COPY TO VENDOR TO RETAIN FOR RECORD PURPOSES

COPIES RECEIVED 8/5/XX
A. B. Sharp
 SPECIAL INSTRUCTIONS: none

Ordered By
Taylor Distributing Company
 By G. Taylor
 Title President

COMMONWEALTH OF VIRGINIA
 DEPARTMENT OF ALCOHOLIC BEVERAGE CONTROL
 VIRGINIA ALCOHOLIC BEVERAGE CONTROL BOARD
 RICHMOND, VA. 23261

022414

EXHIBIT 3

PURCHASE ORDER

To Royal Cider
 Address 4 Apples Court Suite 4U
 City Aubrey, WV 45678

INDICATE IMPORTER'S NUMBER AND
 LICENSE NUMBER ON ALL INVOICES
 AND SHIPPING PAPERS

Please furnish and deliver the following described articles direct to:

Consignee Taylor Distributing Co.
 Street 123 Mack Road
 City Johnsontown, VA 23220 VIRGINIA

IMPORTER'S NO. 067321
 LICENSE NO. 028481
 Date 8/3/XX
 Terms net 30
 Routing Instructions _____

| TOTAL CASES | TOTAL BOTTLES | SIZE IN LITERS | CODE NUMBER | BRAND AND TYPE | LITERS | CASE PRICE | TOTAL COST |
|-------------|---------------|----------------|-------------|---------------------|---------|------------|------------|
| 2 +15 | 543 | .200 | 23005 | Apple Blossom Cider | 108.600 | | |
| | | | | | 108.600 | | |

THIS COPY TO VENDOR TO RETAIN FOR RECORD PURPOSES

RECEIVED 8/5/ XX
J.P. Susan
 OPTIONS: None

Ordered By
Taylor Distributing Company
 By J. Taylor
 Title President

COMMONWEALTH OF VIRGINIA
 DEPARTMENT OF ALCOHOLIC BEVERAGE CONTROL
 VIRGINIA ALCOHOLIC BEVERAGE CONTROL BOARD
 RICHMOND, VA. 23261

022415

EXHIBIT 4

PURCHASE ORDER

To Jack Flash Imports
 Address 21 Amendment Rd.
 City Martinsville, TN 95601

INDICATE IMPORTER'S NUMBER AND
 LICENSE NUMBER ON ALL INVOICES
 AND SHIPPING PAPERS

Please furnish and deliver the following described articles direct to:

IMPORTER'S NO. 049586
 LICENSE NO. 028481
 Date 8/14/XX
 Terms net 60

Consignee Taylor Distributing Co.
 Street 123 Mack Road
 City Johnsontown, Va. 23220 VIRGINIA

Routing Instructions

| TOTAL CASES | TOTAL BOTTLES | SIZE IN LITERS | CODE NUMBER | BRAND AND TYPE | LITERS | CASE PRICE | TOTAL COST |
|-------------|---------------|----------------|-------------|---|--------|------------|------------|
| 5 | 120 | .355 | 52371 | Jack Flash Under the BoardWalk Punch Low alcohol | 42.600 | | |
| | | | | | 42.600 | | |

THIS COPY TO VENDOR TO RETAIN FOR RECORD PURPOSES

COPIES RECEIVED 8/29/XX
A. B. Say
 COMMENTS: none

Ordered By
Taylor Distributing Company
 By J. Taylor
 Title President

DISTRIBUTOR'S WINE INVOICE

EXHIBIT 5

Invoice

No. TE 10

License No. 028481

Date of Invoice 8/10/XX

Distributor Taylor Distributing Company

Date Shipped 8/12/XX

Address (complete) 123 Mack Road, Richmond, Va. 23220

How Shipped Truck

SOLD TO

Retailer's License No. 049586

Terms—Cash on Delivery

Licensee Blank Ship Club City Dumfries, OK

Salesman— R. Chavis

Street & No. 402 Gary Court County Mayberry

| NO. CASES | NO. BOTTLES | SIZE IN LITERS | CODE | BRAND AND TYPE | LITERS | CASE PRICE | TOTAL |
|-----------|-------------|----------------|-------|--------------------------|--------|------------|-------|
| 1 | 12 | .750 | 32567 | Napa Valley Pinot Grigio | 9 000 | | |
| Total | | | | | 9 000 | | |

(TO BE FILLED IN BY RETAIL LICENSEE)

(FOR USE OF WHOLESALE LICENSEE)

Date August 12, 19 XX

Remarks:

Goods as listed above have been received and cash full paid therefor on the above date. Goods received

CASH

CHECK

Name: Taylor Distributing Co.
(Name of Transportation Company)

Name: Blank Ship Club

By Susan Hayward

COMMONWEALTH OF VIRGINIA
 DEPARTMENT OF ALCOHOLIC BEVERAGE CONTROL
 RICHMOND

EXHIBIT 6

DISTRIBUTOR'S WINE INVOICE

License No. 028481

Distributor Taylor Distributing Company

Address (complete) 123 Mack Road, Richmond, Va. 23220
 SOLD TO

Retailer's License No. 035509

Licensee Gibbie's Market City Hampton

Street & No. 1781 Morris Road County _____

Invoice No. 1010

Date of Invoice 8/7/XX

Date Shipped 8/7/XX

How Shipped Truck

Terms—Cash on Delivery

Salesman— T. Lloyd

| NO. CASES | NO. BOTTLES | SIZE IN LITERS | CODE | BRAND AND TYPE | LITERS | CASE PRICE | TOTAL |
|-----------|-------------|----------------|-------|---|--------|------------|-------|
| 1 | 12 | ,750 | 71250 | Valentine Brut Champagne | 9 000 | 40.00 | 40.00 |
| | | | | PICK-UP DEFECTIVE MERCHANDISE (LABELS DAMAGED) | | | |
| Total | | | | | 9 000 | 40.00 | 40.00 |

(TO BE FILLED IN BY RETAIL LICENSEE)
 Date August 7, 19 XX
 Goods as listed above have been received and cash in full paid therefor on the above date. Goods received
 from: Taylor Distributing Co.
(Name of Transportation Company)

(FOR USE OF WHOLESALE LICENSEE)
 Remarks:
 CASH CHECK

Signed Gibbie's Market by J. Gibson

COMMONWEALTH OF VIRGINIA
DEPARTMENT OF ALCOHOLIC BEVERAGE CONTROL

Invoice No. 903

EXHIBIT 7

RICHMOND

DISTRIBUTOR'S WINE INVOICE

License No. 028481

Date of Invoice 8/2/XX

Distributor Taylor Distributing Company

Date Shipped 8/3/XX

Address (complete) 123 Mack Road, Richmond, Va. 23220

How Shipped Truck

SOLD TO

Retailer's License No. 041117

Terms—Cash on Delivery

Licensee Elbow Room City Richmond

Salesman— T. Lloyd

Street & No. 2345 Arrow Drive County Henrico

| NO. CASES | NO. BOTTLES | SIZE IN LITERS | CODE | BRAND AND TYPE | LITERS | | CASE PRICE | TOTAL |
|-----------|-------------|----------------|-------|--------------------------|--------|-----|------------|-------|
| | | | | | | | | |
| 7/12 | 7 | .750 | 71853 | Napa Valley Cream Sherry | 5 | 250 | 20.00 | 11.67 |
| 1/2 | 12 | .375 | 71932 | Napa Valley Tawny Port | 4 | 500 | 20.00 | 10.00 |
| 1 | 6 | 1.500 | 81201 | Napa Valley Chablis | 9 | 000 | 25.00 | 25.00 |
| 1/2 | 2 | 4.000 | 81132 | Napa Valley Burgundy | 8 | 000 | 23.00 | 11.50 |
| Total | | | | | 26 | 750 | | 58.17 |

(TO BE FILLED IN BY RETAIL LICENSEE)

(FOR USE OF WHOLESALE LICENSEE)

Date August 3, 19XX

Remarks:

Goods as listed above have been received and cash in full paid therefor on the above date. Goods received

CASH CHECK

from: Taylor Distributing Company

(Name of Transportation Company)

Signed Elbow Room

By S.W. Snyder

THIS COPY MUST ACCOMPANY THE MERCHANDISE, BE SIGNED BY RETAILER AND RETURNED AT ONCE TO DEPT. OF A.B.C. OR THE DISTRIBUTOR