



Virginia Alcoholic Beverage
Control Authority

Instructions for completion of the
Mixed Beverage Annual Review
&
Inventory Report

Do not forget to complete the following!

Inventory
Virginia Sales Tax Number
Telephone Number
Total Seating at Table & Counters
Signature and Date

IMPORTANT INFORMATION

Mixed Beverage Annual Review (MBAR) Requirements:

The Virginia Alcoholic Beverage Control Authority (Virginia ABC) is required by Section 4.1-114 of the Code of Virginia to review annually the operations of each establishment holding a Mixed Beverage Restaurant License or a Caterer's License.

MBAR PACKAGE

The MBAR package contains Form MBAR and an instruction booklet containing Form INVR, which is necessary to report your current inventory.

Due Dates and Penalties

These forms are to be completed, signed by the licensee, returned to the ABC office in Richmond by the due date shown on Form MBAR. Failure to complete and return all required forms by the due date could result in suspension or revocation of your Alcoholic Beverage License.

Avoid Mistakes

Check all calculations and read the instructions carefully. Math errors are the most common mistakes made by licensees when completing these reports. Other common errors are omitting the following: Inventory, Virginia Sales Tax Number, Telephone Number and Total Seating Capacity at Tables and Counters.

The information on Form MBAR should be checked for accuracy. If the label contains incorrect information, please provide correct information.

If assistance is necessary to complete these reports, contact your assigned Virginia ABC Regional Office. The telephone number is located on Form MBAR.

A self-addressed envelope is provided for submission of the report. If the envelope is missing, mail the completed reports to:

Mailing Address
MBAR
Virginia ABC
PO Box 27491
Richmond, VA 23261-7491

or

Mailing Address
MBAR
Virginia ABC
2901 Hermitage Rd
Richmond, VA 23220

Certification by Signature is required

The certification must be completed and signed by an individual authorized to represent the business, such as an owner, officer, director or general partner. The Form MBAR submitted to Virginia ABC must include an original signature. Forms may be duplicated if additional copies are needed.

INSTRUCTIONS FOR COMPLETING THE MIXED BEVERAGE ANNUAL REVIEW (Form MBAR)

Please type or print. Use black ink only.

Virginia Sales and Use Tax Number	The 15-digit number provided by Virginia Department of Taxation to the licensee's business for the purpose of reporting state sales tax at the individual location.
Telephone Number	Telephone number for 8 a.m. - 5 p.m. inquiries.
Total Seating Capacity	Includes seating in all dining rooms, lounges, terraces, and designated rooms (include bar stools).
Reporting Sales	Report sales in dollars — no cents, net of state and local taxes and no negative sales.
Column 1:	Month and Year for sales are pre-printed.
Column 2:	Food and Non-Alcoholic Beverages. Enter the monthly sales totals for all food and non-alcoholic beverages for on-premises consumption.
Column 3:	Mixed Beverages — Enter the monthly sales totals for all mixed drinks.
Column 4:	Wine & Beer — Enter the monthly sales totals for wine and beer.
Column 5:	Miscellaneous — All income not reported in columns 2, 3 and 4 is to be reported as miscellaneous income. Gift certificates are not a MBAR reportable sale until redeemed. Example: Income from the sales of tobacco, candy, hats, T-shirts, vending machines, cover charges, etc., are all considered miscellaneous income.
Column 6:	Monthly Totals — Calculate the monthly totals for each row.
Line 7:	Total Sales — Calculate the total sales for each column.
Block 8:	Gross Sales — Report your gross sales in this block. This figure must equal to the sum of the four columns to the left.
Reporting Purchase	
Line 9:	Total Purchases — Enter the total annual purchases for each category.
Block 10:	GRAND TOTAL — This figure must equal the sum of the 4 (four) purchase categories.

INSTRUCTIONS FOR COMPLETING INVENTORY REPORTS (Form INVR)

- The attached inventory forms must be completed for distilled spirits, wine, and beer.
- Please type or print. Use black ink only.

Distilled Spirits, Wine & Beer	Check only one block on each page. Example: If the spirits block is checked, all brand names on this page must be distilled spirits.
Trade Name	Enter the trade name for your establishment.
License Number	Enter your license number.
Brand Description	List the brands of alcoholic beverages in your inventory. (Virginia ABC code numbers may be used for distilled spirits.) An arrow (↓) can be used to avoid repeating entries down the column.
Size	Enter the container size of brand being inventoried, i.e. 12 oz, 750 ml, 1 liter, 1.75 liter, 1.5 liter, ½ kg, ¼ kg etc ... Enter only 1 (one) size on each line. An arrow (↓) can be used to avoid repeating entries down the column.
Quantity	Enter the number of each item. Unopened and opened containers must be reported. For ease of reporting, each opened container may be reported in quarters.
Computerized Inventories	Computerized inventories may be submitted provided that they contain Brand Description, Size, Quantity, and License number. Inventories without required fields will not be accepted. All inventories must be signed and dated.

COMMON ERRORS — PLEASE READ BEFORE FILING

- **MBARs not signed**
- **Purchases Columns left blank**
- **Inventory without Brand Description, Size, Quantity, Trade Name, License Number and Signature.**
- **Must use pre-printed MBAR form provided (DO NOT CREATE YOUR OWN FORM)**

