

BOOKS AND RECORDS FOR HOTELS AND RESTAURANTS INFO SESSION



PRESENTER



Sarah Fashbaugh

Community Resource Officer

Sarah.Fashbaugh@dc.gov | (202) 397.3971

AGENDA



- ABRA Overview
- Alcohol Laws and Regulations
- Quarterly Statement Filing Instructions
- Audits
- Penalties



ABRA OVERVIEW

The **Alcoholic Beverage Regulation Administration (ABRA)** is an independent agency within DC Government charged with supporting the public's health, safety and welfare through the control and regulation of the sale and distribution of alcoholic beverages.

ABRA operates under the authority of the **Alcoholic Beverage Control (ABC) Board**.

Director Fred Moosally has served as the Director since 2009. Prior to leading ABRA, Director Moosally helmed the agency's Legal Division as the General Counsel for seven years.

ALCOHOL LAWS AND REGULATIONS

KEY DEFINITIONS | DCMR 23-1204/1207/1208



KEY DEFINITIONS

- **Alcohol** | Beer, wine, spirits, or mixed drinks.
- **Food** | Any consumable liquid or solid substance—except for alcoholic beverages and any non-alcoholic liquids or solid substances used in the creation of an alcoholic beverage.
- **Gross Annual Receipts** | The total amount of money received for the sale of food and alcoholic beverages, not including taxes and gratuities.
- **Gross Sales** | The cumulative total of food and alcoholic beverage sales.
- **Miscellaneous Sales** | Any sales except for food and alcoholic beverages such as cover charges and entertainment fees.
- **Per Occupant** | Total food sales divided per seat.

LAWS AND REGULATIONS

Licensees must keep all original records for the purchase, sale, and delivery of all alcohol, except beer, onsite, and make them available to ABRA upon request. Records may be maintained either physically or electronically (i.e. a Point of Sale System - POS).

Records must include:

- Quantity in gallons of each kind of beverage purchased.
- Date of each purchase.
- Name, business address, and license number of the vendor.
- Itemized receipt and total price.
- Brand, type, and quantity (in gallons) of all beverages, except beer, received – including those not purchased.

All records, including importation permits after cancellation, are to be maintained for three (3) years from date of delivery.

LAWS AND REGULATIONS

Licensees may:

- Petition the ABC Board for permission to store books and records at an alternate location within DC.
 - If approved, records stored offsite must be provided to ABRA within three (3) business days upon request.
- Maintain originals outside of DC but copies must be maintained at the establishment or ABC Board-approved site.

LAWS AND REGULATIONS

Alcohol-licensed hotels and restaurants are required to:

1. File quarterly statements detailing the previous quarter's:
 - Gross sales receipts for food and alcohol, AND
 - Total expenses for the purchase of food and alcohol.

2. Meet annual gross food and alcohol sales of:
 - \$2,000 per seat listed on the Certificate of Occupancy, OR 45 percent of annual gross receipts—if a Class C license.
 - \$1,500 per seat listed on the Certificate of Occupancy, OR 45 percent of annual gross receipts—if a Class D license.

LAWS AND REGULATIONS

- Statements are due annually on:
 - **April 30** | January–March (Q1)
 - **July 30** | April–June (Q2)
 - **October 30** | July–September (Q3)
 - **January 30** | October–December (Q4)
- Due dates falling on weekends or District Government or federal holidays carryover to the next business day.

FILING INSTRUCTIONS

LOCATION | REQUIRED INFO | TIPS



FILING INSTRUCTIONS

- All statements must be submitted online. Statements received by mail, fax, or placed in our secure drop box will be **rejected without notification**.

Alcoholic Beverage Regulation Administration

ABRA's office will close at 3 pm on Friday, September 30. Renewal packets and payments must be received prior to then to be considered timely.

Home Services Licensing Services Resources Laws and Rulemakings Records About

Trainings and Info Sessions
ABRA hosts free virtual educational opportunities year-round. [Register](#)

Find a Dispensary
Seven licensed dispensaries operate across DC and are ready to serve registered patients. [Locate](#)

Medical Cannabis Self-Certification
DC residents over 21 may now self-certify for a patient registration to purchase medical cannabis from a licensed dispensary.

Prev 1 2 3 4 5 Next

Featured Services

File a Complaint with ABRA
ABRA responds to public complaints about alcohol and medical cannabis facilities. Questions...

Weekly Meeting Agendas
Check out the ABC Board's upcoming hearing schedule.

Apply for an Alcohol License
Apply for an endorsement, permit or license, or make changes to a license.

Update ABC License Contact Information
Update your mailing address, email address or phone number with ABRA.

ABC Manager Licenses
Complete an application for an ABC manager license.

Quarterly Statements for Hotels and Restaurants
Quarterly statement requirements for ABC licensed hotels and restaurants.

[More Services >](#)

The Washington Post Ukraine says residents print screen shortcut IT Notebook

Travellers Farmers Insurance Promotions Bookmarks Home Design Remoteapp.ccf.org Conference Branding

111 Online [Agency Directory](#) [Online Services](#) [Accessibility](#)

DC.gov
Mayor Muriel Bowser

What are you looking for today?

Alcoholic Beverage Regulation Administration

ABRA's office will close at 3 pm on Friday, September 30. Renewal packets and payments must be received prior to then to be considered timely.

Home Services Licensing Services Resources Laws and Rulemakings Records About

Licensing Services

- Alcohol Licensing
 - License Class and Types
 - License Endorsements and Permits
 - Info by Business Type
 - Fees and Renewal Schedule
 - Civil Penalty Schedule
 - Statement and Report Filing
 - Monotariums
- Medical Cannabis Licensing
- Statements and Reports
 - Quarterly Statements (Hotels and Restaurants)
 - Biannual Reports (Caterers)

Alcoholic Beverage Regulation Administration - ABRA

Office Hours
Monday to Friday, 8:30am to 4pm

FILING INSTRUCTIONS



Section 1

Restaurant and Hotel Filings > Add Restaurant and Hotel FilingSave & closeCancel

YOU MUST CLICK SAVE &CLOSE TO PROPERLY SUBMIT YOUR ENTRY.

ALCOHOLIC BEVERAGE REGULATION ADMINISTRATION

Quarterly Statement Filing for Restaurant and Hotel Licensees
Q1: Jan - Mar Deadline: Apr 30 Q2: Apr - Jun Deadline: Jul 30
Q3: Jul - Sept Deadline: Oct 30 Q4: Oct - Dec Deadline: Jan 30

An asterisk (*) indicates a required field.

Quarter * Calendar Year *

Complete the form below, by inputting the requested information into all fields. Clicking "Save" at the bottom of the form will send a copy to both ABRA and to your E-mail address that was entered at the bottom of the form. It is recommended that a copy of the email received is retained for your records.

Section 2

▼ Contact Information

I hereby certify under penalty of perjury that the information in this statement is true and correct to the best of my knowledge and belief.

Name *	<input type="text"/>	Title *	<input type="text"/>
Phone *	<input type="text"/> ext. <input type="text"/>	Email *	<input type="text"/>

SPECIAL NOTICE: The District of Columbia will provide the appropriate services and auxiliary aids, including sign language interpreters, whenever necessary to ensure effective communication with members of the public who are deaf, hearing impaired or who have other disabilities affecting communications. Requests for services and auxiliary aids should be made at least ten (10) days prior to any scheduled hearing. Please notify ABRA at (202) 442-4423.

YOU MUST CLICK SAVE &CLOSE TO PROPERLY SUBMIT YOUR ENTRY.

Save & closeCancel

FILING INSTRUCTIONS



Section 3

▼ License Information

Trade Name *	<input type="text"/>
Address *	<input type="text"/>
Owner *	<input type="text"/>
Number of seats available to patrons *	<input type="text"/>
License Number *	<input type="text"/>
License Class *	<input type="text"/>
Fed EmpID *	<input type="text"/>
Establishment Phone *	<input type="text"/> ext. <input type="text"/>

Section 4

▼ Sales

Sales of food *	<input type="text" value="\$"/>
Sales of alcoholic beverages *	<input type="text" value="\$"/>
Total sales of food and alcoholic beverages	\$0
Amount of miscellaneous sales *	<input type="text" value="\$"/>
Total gross sales	\$0
Percentage of alcoholic beverage sales	
Percentage of food sales	
Dollar amount of food sold per seat	

Section 5

▼ Expenditures

Amount of expenditures for food	<input type="text" value="\$"/>
Amount of expenditures for alcoholic beverages *	<input type="text" value="\$"/>
Total expenditures of food and alcoholic beverages	\$0
Amount of expenditures for miscellaneous items *	<input type="text" value="\$"/>
TOTAL GROSS EXPENDITURES	\$0
Percentage of food expenditures	
Percentages of alcoholic beverage expenditures	

TIPS



- Before you start, gather the establishment's:
 - Seating capacity, included on the Certificate of Occupancy.
 - ABC license number.
 - ABC license class determination—C or D.
 - Employee Identification Number (EIN).
- Enter the Trade Name **EXACTLY** as it appears on the ABC license.
 - Do not abbreviate or leave out words, use a nickname, etc.
- Confirm all entered data is accurate.
 - There are 2,000+ ABC licensees in DC, many with similar names and addresses.
- You must select “Save and Close” to submit.
- Confirm receipt of an email acknowledgement from ABRA.

AUDITS

SELECTION CRITERIA | PREPARATION



AUDIT SELECTION CRITERIA

- Ensure licensees are meeting food requirements
- Late or missing quarterly statements
- Ordered by the ABC Board
- Frequent non-compliance
- Random

AUDIT PREPARATION

- Organize guest checks by date, week, month, and quarter for the full calendar year.
- Prepare daily, weekly, and monthly summaries of food and alcoholic sales/receipts tallied from guest checks.
- Confirm that your books and records can validate the amounts included in the submitted quarterly statements for the full calendar year.
- All requested documentation must be physically provided or made available through the establishment's Point of Sale (POS).

PENALTIES

RECORD STORAGE | STATEMENT FILING



PENALTIES

Failure to comply with the books and records requirement is a **Primary-Tier Violation** and may be subject to penalties.

The fine schedule—following a mandatory warning—is as follows:

- **First** | \$1,000-\$2,000
- **Second within two (2) years** | \$2,000-\$4,000
- **Third within three (3) years** | \$4,000-\$6,000
- **Fourth within four years** | License suspended for up to 30 consecutive days and fined \$30,000+, or license revocation
- **Fifth within four (4) years** | License revocation

PENALTIES

Failure to file a timely quarterly statement is a **Secondary Tier Violation** and may be subject to penalties.

The fine schedule—following a mandatory warning—is as follows:

- **First** | \$250-\$500
- **Second within two (2) years** | \$500-\$750
- **Third within three (3) years** | \$750-\$1,000
- **Fourth within four (4) years** | \$1,000-\$2,000
- **Fifth within four (4) years** | Fines assessed according to the Primary-Tier Violation schedule

THANK YOU

