

**STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY**

Alcoholic Beverage Tax:

Statistical Report
Calendar Years 2018 - 2022



Office of Revenue and Economic Analysis

September 26, 2024

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Introduction

This report provides Alcoholic Beverage Tax (ABT) statistical information to the public. The data are extracted and compiled from the ABT forms for calendar years 2018 to 2022.⁽¹⁾ This is the second issuance of the ABT statistical report by the New Jersey Department of the Treasury.

Over the years, ABT revenue has experienced steady growth, typically increasing by 1% or less annually. While this trend largely continued in 2018 and 2019, ABT revenue increased significantly, up 14.8%, in 2020 as alcohol sales and consumption surged during the COVID-19 pandemic and consumer preference shifted toward spirits (liquor). The following years, 2021 and 2022, showed a slowing of revenue growth to 4.7% and 0.5%, respectively, but the number of taxpayers continued to rise steadily.

The ABT is imposed on liquor, wine, beer, and apple cider. The rate is imposed on each gallon sold in the state at the following rates.⁽²⁾

Liquor.....	\$5.50
Wine (Still, Vermouth and Sparkling Wines).....	\$0.875
Beer and Malt Beverages	\$0.12
Apple Cider:	
3.2%–7.0% alcohol by volume.....	\$0.15
Over 7.0% alcohol by volume.....	\$0.875 (taxed as sparkling wines)

The body of the report is made up of 10 tables, providing information recorded on the ABT forms aggregated by total revenue and returns by component: total liquor revenue and returns, total wine revenue and returns, total beer revenue and returns, and total apple cider revenue and returns.

Key results from the ABT returns:

- **Total Revenue:** Total revenue has shown a consistent upward trend, rising from \$143.8 million in 2018 to \$176.4 million in 2022.
- **Percentage of Revenue by Alcoholic Drink:**
 - **Liquor:** Liquor remains the dominant source of revenue, contributing around 68% to 76% annually over this period. Revenue increased from \$97.8 million in 2018 to \$133.7 million in 2022, demonstrating strong growth in this category.
 - **Wine:** Wine revenue as a share of total ABT revenue declined from 21% in 2018 to 15% in 2022. Revenue fluctuated slightly, peaking at \$31.3 million in 2020 before declining to \$27.1 million in 2022.
 - **Beer:** Beer revenue as a share of total ABT revenue also fell from 11% in 2018 to 9% in 2022. Similar to Wine, revenue from Beer has also fluctuated, ranging from \$15.5 million- to \$16.2 million over the years.
 - **Apple Cider:** Revenue from apple cider remains minimal, consistently contributing around 0.07% to 0.1% of the total. Revenue remained negligible, with totals around \$120,000 annually.

⁽¹⁾ ABT webpage: <https://www.state.nj.us/treasury/taxation/prntalcohol.shtml>

⁽²⁾ New Jersey Division of Taxation, Excise Tax Rates: <https://nj.gov/njbonds/treasury/taxation/excisetaxrate.shtml>

- **2018 Spike in Total Taxpayers:** The number of ABT taxpayers surged by 24% in 2018, primarily due to an influx of out-of-state wineries entering the market and conducting business within the state. This contributed to a significant increase in the total number of distinct taxpayers who remitted ABT that year.

Total Revenue and Number of Returns by Component (Tables 1-5)

The ABT is collected from licensed manufacturers, wholesalers, state beverage distributors, breweries, wineries, and distilleries.^{(3),(4)} Total ABT revenue and returns came from the following tax forms:

- Manufacturer's Tax Sales Report (R-1) Form: Line 10, "Net Taxable Sales" and Line 12, "Tax Due"
- Wholesaler's Tax Sales (R-2) Form: Line 15, "Net Taxable Sales" and Line 17, "Tax Due"
- Winery Manufacturer's Tax Sales (R-1-W) Form: Line 10, "Net Taxable Sales" and Line 12, "Tax Due"
- Brewery Manufacturer's Tax Sales (RB-1) Form: Line 1, "Taxable Sales Removed for Consumption etc.," and Line 3, "Tax Due"
- Retail Beverage Tax Report (R-27) Form: Line 11, "Tax Due Sales" and Line 13, "Tax Due and Payable Herewith"

Table 1 shows total revenue and the total number of distinct taxpayers who remitted ABT for calendar years 2018 to 2022. Table 2 shows ABT revenue by component. Table 3 includes the year-over-year percentage change. Table 4 shows the number of tax returns filed by category for calendar years 2018 to 2022, and Table 5 includes year-over-year percentage change. Table 6 shows total revenue and returns by component. It includes the number of returns, share of returns, total revenue, share of revenue, and average payment. Note that there is an overlap in the number of tax returns because some taxpayers can file multiple returns to remit liquor, wine, beer, and or apple cider tax in a calendar year. Additionally, Tables 4 and 6 show total returns filed bi-monthly, so the total number of returns is much larger than in Table 1, which shows total distinct taxpayers.

⁽³⁾ New Jersey allows out-of-state wineries to sell directly to consumers in New Jersey. P.L. 2011, C. 207 permits out-of-state wineries to operate in the state: <https://www.state.nj.us/treasury/taxation/os-wine-sales.shtml>. New Jersey also allows smaller breweries and craft distilleries to obtain a license and operate in the state. P.L. 2012, C.47 allows limited breweries to sell and distribute their products at the licensed premise starting September 19th, 2012. P.L. 2013, C.92 creates a craft distillery license and allows the manufacturer to sell distilled alcoholic beverages effective December 1, 2013.

⁽⁴⁾ Alcohol sales to the armed forces personnel are exempt from the ABT. Additionally, alcohol sales for medical, dental, industrial, and other non-beverage uses are also not subject to the ABT.

The following tables display data by calendar year (January through December).

Table 1. Total Alcoholic Beverage Tax Revenue and Total Distinct Taxpayers, Year-Over-Year Percentage Change*

Year	Total Taxpayers	Year-Over-Year	Total Revenue	Year-Over-Year
2018	980	24%	\$143,831,322	1.6%
2019	1,062	8%	\$146,078,485	1.6%
2020	1,094	3%	\$167,633,432	14.8%
2021	1,151	5%	\$175,474,645	4.7%
2022	1,197	4%	\$176,354,387	0.5%

* Form R-1, from line 10, "Net Taxable Sales" and line 12, "Tax Due."

* Form R-2, from line 15, "Net Taxable Sales" and Line 17, "Tax Due."

* Form R-1-W, from line 10, "Net Taxable Sales" and line 12, "Tax Due."

* Form RB-1, from line 1, "Taxable Sales Removed for Consumption etc.", and Line 3, "Tax Due."

* Form R-27, from line 11, "Tax Due Sales" and line 13, "Tax Due and Payable Herewith."

Table 2. Total Alcoholic Beverage Tax Revenue by Component*

Year	Liquor	Wine	Beer	Apple Cider	Total Revenue
2018.....	\$97,818,501	\$29,930,637	\$15,952,012	\$130,173	\$143,831,322
2019.....	\$100,593,397	\$29,224,241	\$16,138,833	\$122,014	\$146,078,485
2020.....	\$120,066,140	\$31,272,847	\$16,172,290	\$122,156	\$167,633,432
2021.....	\$129,676,530	\$29,692,199	\$15,988,290	\$117,627	\$175,474,645
2022.....	\$133,662,204	\$27,101,949	\$15,469,097	\$121,138	\$176,354,387

* Form R-1, from line 10, "Net Taxable Sales" and line 12, "Tax Due."

* Form R-2, from line 15, "Net Taxable Sales" and Line 17, "Tax Due."

* Form R-1-W, from line 10, "Net Taxable Sales" and line 12, "Tax Due."

* Form RB-1, from line 1, "Taxable Sales Removed for Consumption etc.", and Line 3, "Tax Due."

* Form R-27, from line 11, "Tax Due Sales" and line 13, "Tax Due and Payable Herewith."

Table 3. Alcoholic Beverage Tax by Component, Year-Over-Year Percentage Change*

Year	Liquor	Wine	Beer	Apple Cider	Percentage Change
2018.....	3%	-1%	-1%	18%	2%
2019.....	3%	-2%	1%	-6%	2%
2020.....	19%	7%	0%	0%	15%
2021.....	8%	-5%	-1%	-4%	5%
2022.....	3%	-9%	-3%	3%	1%

* Form R-1, from line 10, "Net Taxable Sales" and line 12, "Tax Due."

* Form R-2, from line 15, "Net Taxable Sales" and Line 17, "Tax Due."

* Form R-1-W, from line 10, "Net Taxable Sales" and line 12, "Tax Due."

* Form RB-1, from line 1, "Taxable Sales Removed for Consumption etc.", and Line 3, "Tax Due."

* Form R-27, from line 11, "Tax Due Sales" and line 13, "Tax Due and Payable Herewith."

Table 4. Number of Alcoholic Beverage Tax Returns by Component*

Year	Liquor	Wine	Beer	Apple Cider	Total Returns
2018	708	2,130	962	156	3,956
2019	726	2,122	1,046	157	4,051
2020	750	2,127	1,087	167	4,131
2021	786	2,127	1,174	186	4,273
2022	818	2,075	1,209	199	4,301

*Number of filed returns in a category.

Table 5. Alcoholic Beverage Tax by Component, Year-Over-Year Percentage Change*

Year	Liquor	Wine	Beer	Apple Cider	Percentage Change
2018	5%	3%	8%	-3%	4%
2019	3%	0%	9%	1%	2%
2020	3%	0%	4%	6%	2%
2021	5%	0%	8%	11%	3%
2022	4%	-2%	3%	7%	1%

*Number of filed returns in a category.

Table 6. N.J. R-1, R-2, R-1-W, RB-1 and R-27 Alcoholic Beverage Tax Returns by Component: Number of Returns, Percentage Share of Returns, Total Revenue, Percentage Share of Revenue, Average Payment

Total Revenue by Component	Number of Returns ⁽¹⁾	Share of Returns ⁽²⁾	Total Revenue ⁽³⁾	Share of Revenue ⁽⁴⁾	Average Payment ⁽⁵⁾
	(1)	(2)	(3)	(4)	(5)
2018					
Total.....	3,956	100%	\$143,831,322	100%	\$36,358
Liquor	708	18%	\$97,818,501	68%	\$138,162
Wine	2,130	54%	\$29,930,637	21%	\$14,052
Beer	962	24%	\$15,952,012	11%	\$16,582
Apple Cider	156	4%	\$130,173	0%	\$834
2019					
Total.....	4,051	100%	\$146,078,485	100%	\$36,060
Liquor	726	18%	\$100,593,397	69%	\$138,558
Wine	2,122	52%	\$29,224,241	20%	\$13,772
Beer	1,046	26%	\$16,138,833	11%	\$15,429
Apple Cider	157	4%	\$122,014	0%	\$777
2020					
Total.....	4,131	100%	\$167,633,432	100%	\$40,579
Liquor	750	18%	\$120,066,140	72%	\$160,088
Wine	2,127	51%	\$31,272,847	19%	\$14,703
Beer	1,087	26%	\$16,172,290	10%	\$14,878
Apple Cider	167	4%	\$122,156	0%	\$731
2021					
Total.....	4,273	100%	\$175,474,645	100%	\$41,066
Liquor	786	18%	\$129,676,530	74%	\$164,983
Wine	2,127	50%	\$29,692,199	17%	\$13,960
Beer	1,174	27%	\$15,988,290	9%	\$13,619
Apple Cider	186	4%	\$117,627	0%	\$632
2022					
Total.....	4,301	100%	\$176,354,387	100%	\$41,003
Liquor	818	19%	\$133,662,204	76%	\$163,401
Wine	2,075	48%	\$27,101,949	15%	\$13,061
Beer	1,209	28%	\$15,469,097	9%	\$12,795
Apple Cider	199	5%	\$121,138	0%	\$609

⁽¹⁾ Number of returns filed by category.

⁽²⁾ Percentage share of total returns calculated by dividing the component's number of returns by total number of returns.

⁽³⁾ Form R-1, from line 10, "Net Taxable Sales" and line 12, "Tax Due."

⁽³⁾ Form R-2, from line 15, "Net Taxable Sales" and line 17, "Tax Due."

⁽³⁾ Form R-1-W, from line 10, "Net Taxable Sales" and line 12, "Tax Due."

⁽³⁾ Form RB-1, from line 1, "Taxable Sales Removed for Consumption etc.", and line 3, "Tax Due."

⁽³⁾ Form R-27, from line 11, "Tax Due Sales" and line 13, "Tax Due and Payable Herewith."

⁽⁴⁾ Percentage share of total revenue calculated by dividing the component's revenue by total revenue.

⁽⁵⁾ Dividing Column 3 by Column 1 gives the average payment.

Total Liquor Revenue and Returns (Table 7)

Table 7 shows the total liquor revenue and returns. It includes the number of returns, share of returns, total revenue, share of revenue, and average payment. Note that the number of returns reflects the total filed bi-monthly. The information was extracted from R-1 (line 10 and line 12), R-2 (line 15 and line 17), and R-27 (line 11 and line 13) tax forms.

Table 7. N.J. R-1, R-2, and R-27 Monthly Alcoholic Beverage Tax, Liquor Returns: Number of Returns, Share of Returns, Total Revenue, Share of Revenue, Average Payment

Liquor Revenue	Number of Returns ⁽¹⁾	Share of Returns ⁽²⁾	Total Revenue ⁽³⁾	Share of Revenue ⁽⁴⁾	Average Payment ⁽⁵⁾
2018	(1)	(2)	(3)	(4)	(5)
Total	708	100%	\$97,818,501	100%	\$138,162
Jan/Feb	115	16%	\$10,839,131	11%	\$94,253
Mar/Apr.....	118	17%	\$15,562,907	16%	\$131,889
May/June.....	118	17%	\$20,575,520	21%	\$174,369
July/Aug.....	117	17%	\$14,708,715	15%	\$125,716
Sep/Oct.....	119	17%	\$15,738,531	16%	\$132,257
Nov/Dec.....	121	17%	\$20,393,697	21%	\$168,543
2019					
Total	726	100%	\$100,593,397	100%	\$138,558
Jan/Feb	121	17%	\$11,611,486	12%	\$95,963
Mar/Apr.....	122	17%	\$14,999,218	15%	\$122,944
May/June.....	123	17%	\$22,067,493	22%	\$179,411
July/Aug.....	103	14%	\$14,909,264	15%	\$144,750
Sep/Oct.....	128	18%	\$16,342,512	16%	\$127,676
Nov/Dec.....	129	18%	\$20,663,425	21%	\$160,182
2020					
Total	750	100%	\$120,066,140	100%	\$160,088
Jan/Feb	124	17%	\$12,531,439	10%	\$101,060
Mar/Apr.....	120	16%	\$16,850,574	14%	\$140,421
May/June.....	124	17%	\$27,475,179	23%	\$221,574
July/Aug.....	123	16%	\$20,241,230	17%	\$164,563
Sep/Oct.....	126	17%	\$20,559,735	17%	\$163,173
Nov/Dec.....	133	18%	\$22,407,981	19%	\$168,481
2021					
Total	786	100%	\$129,676,530	100%	\$164,983
Jan/Feb	129	16%	\$14,910,570	11%	\$115,586
Mar/Apr.....	132	17%	\$19,583,175	15%	\$148,357
May/June.....	127	16%	\$26,955,955	21%	\$212,252
July/Aug.....	130	17%	\$23,220,584	18%	\$178,620
Sep/Oct.....	129	16%	\$21,158,566	16%	\$164,020
Nov/Dec.....	139	18%	\$23,847,680	18%	\$171,566
2022					
Total	818	100%	\$133,662,204	100%	\$163,401
Jan/Feb	135	17%	\$14,711,357	11%	\$108,973
Mar/Apr.....	136	17%	\$19,870,748	15%	\$146,108
May/June.....	133	16%	\$28,752,946	22%	\$216,188
July/Aug.....	138	17%	\$25,063,327	19%	\$181,618
Sep/Oct.....	136	17%	\$21,315,498	16%	\$156,732
Nov/Dec.....	140	17%	\$23,948,328	18%	\$171,059

⁽¹⁾ Number of returns filed.

⁽²⁾ Percentage share of total returns calculated by dividing the monthly number of returns by total number of returns.

⁽³⁾ Form R-1, from line 10, "Net Taxable Sales" and line 12, "Tax Due."

⁽³⁾ Form R-2, from line 15, "Net Taxable Sales" and Line 17, "Tax Due."

⁽³⁾ Form R-27, from line 11, "Tax Due Sales" and line 13, "Tax Due and Payable Herewith."

⁽⁴⁾ Percentage share of total total revenue calculated by dividing monthly revenue by total revenue.

⁽⁵⁾ Dividing Column 3 by Column 1 gives the average payment.

Total Wine Revenue and Returns (Table 8)

Table 8 shows the total wine revenue and returns. It includes the number of returns, share of returns, total revenue, share of revenue, and average payment. Note that the number of returns reflects the total filed bi-monthly. The information was extracted from R-1 (line 10 and line 12), R-2 (line 15 and line 17), R-1-W (line 10 and line 12), and R-27 (line 11 and line 13) tax forms.

Table 8. N.J. R-1, R-2, R-1-W, and R-27 Monthly Alcoholic Beverage Tax, Wine Returns: Number of Returns, Share of Returns, Total Revenue, Share of Revenue, Average Payment

Wine Revenue	Number of Returns ⁽¹⁾	Share of Returns ⁽²⁾	Total Revenue ⁽³⁾	Share of Revenue ⁽⁴⁾	Average Payment ⁽⁵⁾
2018	(1)	(2)	(3)	(4)	(5)
Total	2,130	100%	\$29,930,637	100%	\$14,052
Jan/Feb	348	16%	\$3,788,370	13%	\$10,886
Mar/Apr.....	356	17%	\$4,892,680	16%	\$13,743
May/June.....	357	17%	\$5,408,475	18%	\$15,150
July/Aug.....	355	17%	\$4,753,515	16%	\$13,390
Sep/Oct.....	355	17%	\$4,574,125	15%	\$12,885
Nov/Dec.....	359	17%	\$6,513,472	22%	\$18,143
2019					
Total	2,122	100%	\$29,224,241	100%	\$13,772
Jan/Feb	353	17%	\$3,676,626	13%	\$10,415
Mar/Apr.....	363	17%	\$4,690,937	16%	\$12,923
May/June.....	356	17%	\$5,380,627	18%	\$15,114
July/Aug.....	314	15%	\$4,423,420	15%	\$14,087
Sep/Oct.....	364	17%	\$4,785,828	16%	\$13,148
Nov/Dec.....	372	18%	\$6,266,803	21%	\$16,846
2020					
Total	2,127	100%	\$31,272,847	100%	\$14,703
Jan/Feb	364	17%	\$3,690,367	12%	\$10,138
Mar/Apr.....	341	16%	\$5,286,700	17%	\$15,504
May/June.....	354	17%	\$5,734,151	18%	\$16,198
July/Aug.....	350	16%	\$4,985,158	16%	\$14,243
Sep/Oct.....	360	17%	\$5,247,391	17%	\$14,576
Nov/Dec.....	358	17%	\$6,329,079	20%	\$17,679
2021					
Total	2,061	100%	\$29,692,199	100%	\$14,407
Jan/Feb	335	16%	\$3,943,709	13%	\$11,772
Mar/Apr.....	342	17%	\$5,172,995	17%	\$15,126
May/June.....	351	17%	\$5,138,578	17%	\$14,640
July/Aug.....	343	17%	\$4,609,683	16%	\$13,439
Sep/Oct.....	343	17%	\$4,629,265	16%	\$13,496
Nov/Dec.....	347	17%	\$6,197,968	21%	\$17,862
2022					
Total	2,075	100%	\$27,101,949	100%	\$13,061
Jan/Feb	345	17%	\$3,459,974	13%	\$10,029
Mar/Apr.....	342	16%	\$4,566,406	17%	\$13,352
May/June.....	347	17%	\$4,731,078	17%	\$13,634
July/Aug.....	340	16%	\$4,248,366	16%	\$12,495
Sep/Oct.....	347	17%	\$4,249,401	16%	\$12,246
Nov/Dec.....	354	17%	\$5,846,724	22%	\$16,516

⁽¹⁾ Number of returns filed.

⁽²⁾ Percentage share of total returns calculated by dividing the monthly number of returns by total number of returns.

⁽³⁾ Form R-1, from line 10, "Net Taxable Sales" and line 12, "Tax Due."

⁽³⁾ Form R-2, from line 15, "Net Taxable Sales" and line 17, "Tax Due."

⁽³⁾ Form R-1-W, from line 10, "Net Taxable Sales" and line 12, "Tax Due."

⁽³⁾ Form R-27, from line 11, "Tax Due Sales" and line 13, "Tax Due and Payable Herewith."

⁽⁴⁾ Percentage share of total total revenue calculated by dividing monthly revenue by total revenue.

⁽⁵⁾ Dividing Column 3 by Column 1 gives the average payment.

Total Beer Revenue and Returns (Table 9)

Table 9 shows the total beer revenue and returns. It includes the number of returns, share of returns, total revenue, share of revenue, and average payment. Note that the number of returns reflects the total filed bi-monthly. The information was extracted from R-1 (line 10 and line 12), R-2 (line 15 and line 17), RB-1 (Line 1 and 3), and R-27 (line 11 and line 13) tax forms.

Table 9. N.J. R-1, R-2, RB-1 and R-27 Monthly Alcoholic Beverage Tax, Beer Returns: Number of Returns, Share of Returns, Total Revenue, Share of Revenue, Average Payment

Beer Revenue	Number of Returns ⁽¹⁾	Share of Returns ⁽²⁾	Total Revenue ⁽³⁾	Share of Revenue ⁽⁴⁾	Average Payment ⁽⁵⁾
2018	(1)	(2)	(3)	(4)	(5)
Total	962	100%	\$15,952,012	100%	\$16,582
Jan/Feb	152	16%	\$1,953,599	12%	\$12,853
Mar/Apr.....	156	16%	\$2,305,267	14%	\$14,777
May/June.....	161	17%	\$3,360,636	21%	\$20,874
July/Aug.....	162	17%	\$3,401,363	21%	\$20,996
Sep/Oct.....	164	17%	\$2,456,679	15%	\$14,980
Nov/Dec.....	167	17%	\$2,474,468	16%	\$14,817
2019					
Total	1,046	100%	\$16,138,833	100%	\$15,429
Jan/Feb	173	17%	\$1,940,206	12%	\$11,215
Mar/Apr.....	175	17%	\$2,385,701	15%	\$13,633
May/June.....	179	17%	\$3,253,455	20%	\$18,176
July/Aug.....	152	15%	\$3,478,356	22%	\$22,884
Sep/Oct.....	181	17%	\$2,487,277	15%	\$13,742
Nov/Dec.....	186	18%	\$2,593,838	16%	\$13,945
2020					
Total	1,087	100%	\$16,172,290	100%	\$14,878
Jan/Feb	180	17%	\$1,955,025	12%	\$10,861
Mar/Apr.....	178	16%	\$2,230,542	14%	\$12,531
May/June.....	180	17%	\$3,396,494	21%	\$18,869
July/Aug.....	180	17%	\$3,447,895	21%	\$19,155
Sep/Oct.....	180	17%	\$2,700,842	17%	\$15,005
Nov/Dec.....	189	17%	\$2,441,492	15%	\$12,918
2021					
Total	1,174	100%	\$15,988,290	100%	\$13,619
Jan/Feb	190	16%	\$1,975,055	12%	\$10,395
Mar/Apr.....	195	17%	\$2,389,964	15%	\$12,256
May/June.....	199	17%	\$3,299,561	21%	\$16,581
July/Aug.....	194	17%	\$3,190,892	20%	\$16,448
Sep/Oct.....	197	17%	\$2,610,020	16%	\$13,249
Nov/Dec.....	199	17%	\$2,522,797	16%	\$12,677
2022					
Total	1,209	100%	\$15,469,097	100%	\$12,795
Jan/Feb	198	16%	\$1,827,217	12%	\$9,228
Mar/Apr.....	198	16%	\$2,372,017	15%	\$11,980
May/June.....	202	17%	\$3,197,360	21%	\$15,829
July/Aug.....	203	17%	\$3,195,875	21%	\$15,743
Sep/Oct.....	199	16%	\$2,418,257	16%	\$12,152
Nov/Dec.....	209	17%	\$2,458,371	16%	\$11,763

⁽¹⁾ Number of returns filed.

⁽²⁾ Percentage share of total returns calculated by dividing the monthly number of returns by total number of returns.

⁽³⁾ Form R-1, from line 10, "Net Taxable Sales" and line 12, "Tax Due."

⁽³⁾ Form R-2, from line 15, "Net Taxable Sales" and line 17, "Tax Due."

⁽³⁾ Form RB-1, from line 1, "Taxable Sales Removed for Consumption etc.", and Line 3, "Tax Due."

⁽³⁾ Form R-27, from line 11, "Tax Due Sales" and line 13, "Tax Due and Payable Herewith."

⁽⁴⁾ Percentage share of total total revenue calculated by dividing monthly revenue by total revenue.

⁽⁵⁾ Dividing Column 3 by Column 1 gives the average payment.

Total Apple Cider Revenue and Returns (Table 10)

Table 10 shows the total apple cider revenue and returns. It includes the number of returns, share of returns, total revenue, share of revenue, and average payment. Note that the number of returns reflects the total filed bi-monthly. The information was extracted from R-2 (line 15 and line 17) and R-1-W (line 10 and line 12) tax forms.

Table 10. N.J. R-2, and R-1-W, Monthly Alcoholic Beverage Tax, Apple Cider Returns: Number of Returns, Share of Returns, Total Revenue, Share of Revenue, Average Payment

Apple Cider Revenue	Number of Returns ⁽¹⁾	Share of Returns ⁽²⁾	Total Revenue ⁽³⁾	Share of Revenue ⁽⁴⁾	Average Payment ⁽⁵⁾
2018	(1)	(2)	(3)	(4)	(5)
Total	156	100%	\$130,173	100%	\$834
Jan/Feb	27	17%	\$15,094	12%	\$559
Mar/Apr	21	13%	\$20,772	16%	\$989
May/June	22	14%	\$25,643	20%	\$1,166
July/Aug	30	19%	\$25,086	19%	\$836
Sep/Oct	27	17%	\$21,684	17%	\$803
Nov/Dec	29	19%	\$21,893	17%	\$755
2019					
Total	157	100%	\$122,014	100%	\$777
Jan/Feb	24	15%	\$15,542	13%	\$648
Mar/Apr	26	17%	\$18,188	15%	\$700
May/June	26	17%	\$22,419	18%	\$862
July/Aug	23	15%	\$23,433	19%	\$1,019
Sep/Oct	29	18%	\$21,166	17%	\$730
Nov/Dec	29	18%	\$21,266	17%	\$733
2020					
Total	167	100%	\$122,156	100%	\$731
Jan/Feb	26	16%	\$13,858	11%	\$533
Mar/Apr	26	16%	\$17,214	14%	\$662
May/June	28	17%	\$23,679	19%	\$846
July/Aug	28	17%	\$23,336	19%	\$833
Sep/Oct	29	17%	\$22,321	18%	\$770
Nov/Dec	30	18%	\$21,749	18%	\$725
2021					
Total	186	100%	\$117,627	100%	\$632
Jan/Feb	29	16%	\$14,208	12%	\$490
Mar/Apr	29	16%	\$17,557	15%	\$605
May/June	31	17%	\$20,727	18%	\$669
July/Aug	33	18%	\$20,698	18%	\$627
Sep/Oct	31	17%	\$23,524	20%	\$759
Nov/Dec	33	18%	\$20,912	18%	\$634
2022					
Total	199	100%	\$121,138	100%	\$609
Jan/Feb	35	18%	\$15,451	13%	\$441
Mar/Apr	33	17%	\$18,068	15%	\$548
May/June	33	17%	\$20,482	17%	\$621
July/Aug	32	16%	\$21,265	18%	\$665
Sep/Oct	33	17%	\$23,846	20%	\$723
Nov/Dec	33	17%	\$22,027	18%	\$667

⁽¹⁾ Number of returns filed.

⁽²⁾ Percentage share of total returns calculated by dividing the monthly number of returns by total number of returns.

⁽³⁾ Form R-1, from line 10, "Net Taxable Sales" and line 12, "Tax Due."

⁽³⁾ Form R-2, from line 15, "Net Taxable Sales" and Line 17, "Tax Due."

⁽³⁾ Form R-1-W, from line 10, "Net Taxable Sales" and line 12, "Tax Due."

⁽³⁾ Form RB-1, from line 1, "Taxable Sales Removed for Consumption etc.", and Line 3, "Tax Due."

⁽³⁾ Form R-27, from line 11, "Tax Due Sales" and line 13, "Tax Due and Payable Herewith."

⁽⁴⁾ Percentage share of total total revenue calculated by dividing monthly revenue by total revenue.

⁽⁵⁾ Dividing Column 3 by Column 1 gives the average payment.