

**INSTRUCTIONS FOR
QUARTERLY TAX RETURN OF DIRECT WINE SHIPPER
TABLE WINE CONTAINING 16.5% OR LESS ALCOHOL BY VOLUME (ABV)
FORM DWS-1, CLASS I**

This Tax Return with remittance must be received by the Alabama Alcoholic Beverage Control Board in Montgomery, Alabama on or before the first day of the month following the month after the end of the previous quarter for each wine shipment. [20-X-9-.06]

Quarterly due dates:

January 1 - March 31 due May 1
April 1 - June 30 due August 1
July 1 - September 30 due November 1
October 1 - December 31 due February 1

License Number: Complete license number assigned by the Alcoholic Beverage Control Board. (Example: 500-000123456. The complete license number is the type ("500") and the 9 digits shown as license number.) In-State Direct Wine Shipper Licensees must fill-in the county where your winery is located. Out of State Direct Wine Shipper Licensees must fill-in the State where your winery is located.

Direct Wine Shipper Licensee Name: Trade name as listed on your license issued by the Alcoholic Beverage Control Board.

Contact Person: Name of contact person if we have any questions about this report. If that person has changed since your last report, please check the box for new contact.

E-Mail Address: E-Mail address of the contact person listed above.

Phone #: Phone number of the contact person listed above.

Reporting Period: Quarter and year this report covers.

Liters Shipped to Alabama Residents: The total liters of wine containing 16.5% or less ABV shipped to Alabama residents as reported on Form DWS-2, Class I.

Tax Due On Taxable Liters: Liters Shipped to Alabama Residents multiplied by \$.38 (tax per liter) equals the sum of total taxes due.

Other Adjustments: Prior to using this section contact the ABC Tax and Trade Practices Division. Used on a case by case basis. The licensee must seek prior approval from the ABC Board and attach an explanation with supporting documentation.

Total Tax Due: Tax due on Taxable Liters plus Other Adjustments equals the sum of total taxes due. This is the amount you should remit to the ABC Board with your Quarterly Tax Return of Direct Wine Shipper Table Wine containing 16.5% or less ABV.

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Signature: Preparer or owner must sign the report.

If you have questions, you may contact the Tax and Trade Practices Division at (334) 260-5408.

**INSTRUCTIONS FOR
QUARTERLY REPORT OF TABLE WINE CONTAINING 16.5% OR LESS ALCOHOL BY
VOLUME SHIPPED TO ALABAMA RESIDENTS
FORM DWS-2, CLASS I**

This form is to be included with the Quarterly Tax Return of Direct Wine Shipper and must be filed on or before the first day of the month following the month after the end of the previous quarter for each wine shipment. [20-X-9-.06]

License Number: Complete license number assigned by the Alcoholic Beverage Control Board. (Example: 500-000123456. The complete license number is the type ("500") and the 9 digits shown as license number.)

Direct Wine Shipper Licensee Name: Trade name as listed on your license issued by the Alcoholic Beverage Control Board. In-State Direct Wine Shipper Licensees must fill-in the county where your winery is located. Out of State Direct Wine Shipper Licensees must fill-in the State where your winery is located.

Reporting Period: Quarter and year this report covers.

Date of Shipment: Date licensee shipped wine to Alabama residents.

Brand/Label: Brand and label of the product shipped.

Name of Alabama Residents Shipped to: The name of the Alabama resident who placed the order.

Alabama Resident Location Address: The address of the Alabama resident who placed the order.

Completed Shipment: Designate "Yes" or "No" to indicate whether the shipment to the Alabama resident was completed or returned to the direct wine shipper. Product returned to in-state wine manufacturers must be destroyed and reported on Form DWS-3.

Common or Permit Carrier Name: The name of the common or permit carrier that is engaged in the shipment of product.

Wine Fulfillment Center Name: The name of the wine fulfillment center engaged in the shipment of product, if applicable.

Wine Fulfillment Center License Number: The ABC license number of the wine fulfillment center, if a wine fulfillment center is used in the shipment of product.

Carrier Tracking Number: Unique ID number or code assigned to packages or parcels when shipped by the common or permit carrier or wine fulfillment center.

Revised 12/2021

Cases/Bottles Shipped: Cases/bottles shipped during the reporting period.

Total Liters: This total should be the number of liters enclosed in each shipment.

Total Product Shipped to Alabama Residents during the Quarter in Cases/Units: This total should be the number of cases/units shipped during the quarter for each container unit size.

Total Product Shipped to Alabama Residents during the Quarter in Liters: This total should be the number of liters shipped during the quarter for each container unit size.

Note for 200 License In-State Manufacturers with a Direct Wine Shipper License:

- Wine shipments outside of Alabama must be reported on the Form WM-10, Class I Export Sales - Wine Manufacturer.
- For products broken at any time during the delivery, records for any insurance claims must be maintained and shall be requested by the Tax and Trade Practices Division for verification.
- If using a Wine Fulfillment Center for shipment of products, any breakage, spoilage, or undeliverable wine products must be reported on Form WM-11, Class I Report of Spoilage. Undeliverable wine products must be destroyed and reported by the manufacturer.

If you have questions, you may contact the Tax and Trade Practices Division at (334) 260-5408.