

**INSTRUCTIONS:
DIRECT WINE SHIPPER
QUARTERLY TAX RETURN
FORM DWS-1, CLASS I, 16.5% OR LESS ABV**

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 ABC Board. (Example: 500-000123456. The complete license number is the type ("500") and the 9 digits shown as the license number.)

County or State: In-State Direct Wine Shipper Licensees must enter the county where your winery is located. Out-of-State Direct Wine Shipper Licensees must enter the state where your winery is located.

Direct Wine Shipper Licensee Name: Trade name as listed on your license issued by the ABC 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.

Phone Number: Phone number of the contact person listed.

Reporting Period: Quarter and year of period reported.

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

Tax Due On Taxable Liters: Liters Shipped to Alabama Residents multiplied by \$0.38 (tax per liter).

Other Adjustments: The licensee must seek prior approval from the ABC Board.

Total Tax Due: Taxable Liters plus Other Adjustments.

Signature: Preparer or owner must sign the report.

Revised 01/2026

If you have questions, you may contact the Tax & Trade Practices Division at (334) 260-5408 or audit@abc.alabama.gov.

A digital form of this entire workbook should be emailed to audit@abc.alabama.gov. Mail Form DWS-1, Class I, 16.5% or Less ABV along with payment to the following address:

State of Alabama
Alabama Alcoholic Beverage Control Board
ATTN: Finance and Services Division
P.O. Box 1151
Montgomery, Alabama 36101

INSTRUCTIONS:
DIRECT WINE SHIPPER
QUARTERLY REPORT OF WINE SHIPPED TO ALABAMA RESIDENTS
FORM DWS-2, CLASS I, 16.5% OR LESS ABV

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 ABC Board. (Example: 500-000123456. The complete license number is the type ("500") and the 9 digits shown as the license number.)

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

County or State: In-State Direct Wine Shipper Licensees must enter the county where your winery is located. Out-of-State Direct Wine Shipper Licensees must enter the state where your winery is located.

Reporting Period: Quarter and year of period reported.

BODY OF REPORT

Columns and/or rows may be added to this form as needed for additional entries.

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

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

Customer Name: The name of the Alabama resident who placed the order.

Address of Customer: The physical address of the Alabama resident who placed the order.

Recipient Name: The name of the Alabama resident who received the order.

Address of Recipient: The physical address of the Alabama resident who received the order.

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.

Quantity Shipped: State each package size separately. State containers per case and size (e.g., liters, ounces). Refer to the standard sizes for alcoholic beverages prescribed by the U.S. Treasury Department for guidance. Columns may be added as needed.

Total Liters Per Shipment: Calculate the number of liters for each shipment.

Total Product Shipped to Alabama Residents during the Quarter in Cases/Bottles: Totals shipped for each column.

Total Product Shipped to Alabama Residents during the Quarter in Liters: Calculate the total liters shipped for each column.

Total Liters: Total liters of all shipments to Alabama Residents during the month.

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.
- Wine shipments to Alabama residences must be reported on the Form WM-16, Class I Direct Wine Shipper Sales - Wine Manufacturer.
- 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 & Trade Practices Division at (334) 260-5408 or audit@abc.alabama.gov.