



**To: Holders Of Wine Shippers' License and/or Beer Shippers' License**

**Re: Monthly Reporting**

For purposes of §§ [4.1-234](#) and [4.1-236](#) and Chapter 6 (§ [58.1-600](#) et seq.) of Title 58.1, each shipment of wine or beer by a wine shipper licensee or a beer shipper licensee shall constitute a sale in Virginia. The licensee shall collect the taxes due to the Commonwealth and remit any excise taxes monthly to the Department of Alcoholic Beverage Control and any sales taxes to the Department of Taxation.

Holders of a wine shippers' license and/or a beer shippers' license are required to file a monthly report on forms prescribed by the Board. The report is to be filed with the Virginia Department of Alcoholic Beverage Control, Attention: Tax Management Section, P. O. Box 27491, Richmond, Virginia 23261-7491, accompanied by remittance and the total of such taxes, collected during the preceding month. Licensees shall remit a report with the Board even if no sales were made during the month. This report shall be postmarked no later than the fifteenth of the month or, if the fifteenth is not a business day, the next business day thereafter. This report and remittance shall be required on beverages in which the Virginia wine and beer excise taxes have not already been paid.

**Virginia licensed retailers are not required to submit excise taxes since those taxes are remitted by the wholesaler at the point of transfer to retail.**

Every wine shipper licensee and every beer shipper licensee shall maintain for two years complete, accurate, and separate records in accordance with Board regulations of all shipments of wine or beer to persons in the Commonwealth. Such licensees shall also remit on a monthly basis an accurate account stating whether any wine, farm wine, or beer products were sold and shipped and, if so, stating (1) number of containers shipped, (2) volume of each container shipped, (3) brand of each container shipped, (4) names and addresses of recipients, (5) price charged. Such records shall include the names and addresses of the purchasers to whom the wine and beer was shipped.

Enclosed are copies of the monthly tax report forms for your use. This report may be duplicated using the same format. If you wish to make changes to these forms, please contact this office for approval before using.

An Excel spreadsheet version of the reports is available on the Virginia Department of Alcoholic Beverage Control's website at [www.abc.virginia.gov](http://www.abc.virginia.gov)

Please address questions concerning reporting requirements to (804) 219-2034 or by email to [TaxExaminer@abc.virginia.gov](mailto:TaxExaminer@abc.virginia.gov).

Please address questions concerning licensing requirements to (804) 213-4573 or by email to [LRMHLP@abc.virginia.gov](mailto:LRMHLP@abc.virginia.gov).

## Part 1

Revised 8/18/2014

**Commonwealth of Virginia  
Department of Alcoholic Beverage Control  
Direct Shipper's Report**

Name: \_\_\_\_\_  
Address 1: \_\_\_\_\_  
Address 2: \_\_\_\_\_  
City: \_\_\_\_\_  
State: \_\_\_\_\_  
Zip: \_\_\_\_\_

Shipper's License Number: \_\_\_\_\_

Report for the month of: \_\_\_\_\_

Year: \_\_\_\_\_

	Wine	Beer	Cider
<b>Total Quantity Shipped During the Month:</b>			

**Calculation of Wine, Beer, and Cider Tax**

Product Type	Rate	Amount Due
<b>Wine (Total Liters)</b>	0.40	
<b>Beer (Total Ounces)</b>	0.0022	
<b>Cider (Total Liters)</b>	0.08	
<b>Total Submitted With Report</b>		

I certify that this report has been examined by me, and, to the best of my knowledge and belief, is a true and complete report made in good faith for the period stated, pursuant to the Alcoholic Beverage Control Act and regulations of the Virginia ABC Board.

Signed: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**FOR ABC DEPARTMENT USE ONLY**

<b>Wine 12%</b>	\$	\$	\$
	Wine Markup Cider Markup		
<b>Wine 44%</b>			\$
<b>Wine 44%</b>			\$
<b>Beer</b>			\$
<b>Total</b>			\$ 0.00

Receipt No. \_\_\_\_\_ PMD: \_\_\_\_\_

Notes:

## PART 2 (Schedule A) Wine

## DIRECT SHIPPER'S REPORT

Report for the month of \_\_\_\_\_

ABC Shipper's License No. \_\_\_\_\_

[illegible]

## Direct Shipper's Report

Report for the month of \_\_\_\_\_

**ABC Shipper's License No.** \_\_\_\_\_

[illegible]