R-8695 (4/07)

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# Application for Authority to Make Direct Shipments of Wines to Louisiana Consumers

**Mail:**
Taxpayer Services Division
Excise Tax Section
P.O. Box 201
Baton Rouge, LA 70821-0201
(225) 219-7656, Option 2
TDD (225) 219-2114

Date of Application (mm/dd/yyyy)

**Filing Period**
**6/30/2007**

**July 1, 2006 through June 30, 2007**

**PLEASE PRINT OR TYPE.**

| LA Revenue Account Number | | | Federal Employer ID No. | | |
|---|---|---|---|---|---|
| Legal Name of Business | | | Trade Name of Business | | |
| Mailing Address | | | Location Address | | |
| City | State | Zip | City | State | Zip |
| Contact Person | | | Title | | |
| Telephone | | | Fax | | |

**Check ONLY ONE box that best describes your business:** **Annual Fee Due**

| | | | |
|---|---|---|---|
| ❒ | 1. Wine producer domiciled inside or outside of Louisiana **(Annual fee of $150).** | 1. | $ **150.00** |
| ❒ | 2. Manufacturer domiciled outside of Louisiana **(Annual fee of $150).** | 2. | $ **150.00** |
| ❒ | 3. Retailer domiciled outside of Louisiana **(Annual fee of $1,500).** | 3. | $ **1,500.00** |
| | **4. Amount Due.** (Enter the amount from either Line 1, 2, or 3 here.) *Make payment to the **Louisiana Department of Revenue.*** | ☛ 4. | |

**NOTE: You must have been issued the equivalent of a wine producer, manufacturer, or retailer license by your home state. A copy of that license must accompany this application.**

## Declaration

I hereby reapply for authorization to make direct shipments of sparkling and/or still wines to consumers in Louisiana. I agree to pay all excise and sales and use taxes assessed by the State of Louisiana. I agree to file a monthly return listing all direct shipments to Louisiana consumers and remitting the applicable taxes by company check or electronic funds transfer. I further agree to observe all requirements concerning direct shipments, as specified on the back of this form. I acknowledge that Louisiana law provides for a civil penalty of $25,000 for violation of those requirements. I am not a party to any direct or indirect agreement with a Louisiana registered wholesale dealer as defined by item number one on the reverse side of this form. Payment of the annual fee is included with this renewal application.

| Signature | Date (mm/dd/yyyy) |
|---|---|
| X | |

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## Requirements for Direct Shipments of Wines to Louisiana Consumers

For the purposes of making direct shipments of wines into Louisiana, below are the applicable definitions as found in Louisiana Revised Statues, Title 26:

**"Manufacturer"** means any person, other than a wine producer, who personally or through any agent whatever engages in the making, blending, rectifying, or processing of any alcoholic beverage in Louisiana; engages in the making, blending, rectifying, or processing any alcoholic beverage outside of Louisiana for sale in Louisiana; or engages in the business of supplying alcoholic beverages to licensed wholesale dealers in Louisiana.

**"Retail dealer"** means every person who offers for sale, exposes for sale, has in his possession for sale or distribution, or sells alcoholic beverages in any quantity to persons other than licensed wholesale or retail dealers.

**"Wine producer"** means any person who, directly or indirectly, personally or through any agency, cultivates and grows grapes, fruits, berries, honey, or vegetables from which wine of an alcoholic content is excess of six percent by volume is produced and bottled from a fermentation of such grapes, fruits, berries, honey, or vegetables in Louisiana or outside the state for shipments to licensed wholesale dealers within the state subject to the previsions of R.S. 26:364.

In order to direct ship to Louisiana consumers of sparking wines or still wines, **ALL** of the following conditions must be met:

1. The seller or shipper who is a wine producer or manufacturer must not be a party to any direct or indirect agreement with a Louisiana wholesale dealer that grants the wholesale dealer the right to purchase and sell the same brand of sparkling wine or still wine produced by the wine producer or manufacturer that is to be shipped direct to the consumer.
2. The required annual fee must have been paid, and written authorization to make direct shipments must have been granted by the Louisiana Department of Revenue **prior** to selling or shipping any wine to a consumer in the state of Louisiana.
3. The wine producer, manufacturer, or retailer making direct shipments to Louisiana consumers must hold a valid license issued by its state of domicile. A copy of that license must be provided to the Louisiana Department of Revenue.
4. The sparkling wine or still wine must be for the consumer's personal consumption.
5. The consumer must be 21 years of age or older.
6. All packages in which sparkling wine or still wine is shipped must be received by a person 21 years of age or older.
7. The total amount of sparking wine or still wine shipped to a single household address must not exceed forty-eight (48) 750-mililiter bottles per calendar year per adult person at the household address.
8. The package in which the sparkling wine or still wine is shipped must be prominently labeled as containing beverage alcohol.
9. Each package in which the sparkling wine or still wine is shipped must contain an invoice indicating the date of shipment, and it must give a full and complete description of all items included in the shipment, including price.
10. All excise and sales and use taxes imposed by the State of Louisiana on sparkling wine or still wine shipped direct to Louisiana consumers must be paid monthly by a company check drawn on an account in the name of the permit holder accompanying a monthly return. Alternatively, payment may be made by electronic funds transfer at the time of the filing of the required report.
11. Sales of sparkling wine or still wine perfected on the premises of the wine producer or manufacturer and completed by shipment to a consumer in Louisiana are allowed.

Those authorized to make direct shipments to Louisiana consumers must file and report the quantity and type of products shipped within the calendar month and remit the applicable taxes. Copies of the invoices should be retained by the authorized party for inspection upon request of the Secretary.