



Form
ALC-DWS
 State Form 55556
 (R2 / 8-24)

Indiana Department of Revenue
Direct Wine Seller's Excise Tax Return
 (For Sellers Located Outside of Indiana)

<input type="checkbox"/>	Amended Return
<input type="checkbox"/>	No Activity

Reporting Month _____ Year _____

This return must be postmarked on or before the 20th day of the month following the reporting month.

Section A: Taxpayer Information	
Name (As It Appears on Permit)	Federal Identification Number
Physical Address/City/State/ZIP	Indiana Taxpayer Identification Number
Mailing Address/City/State/ZIP	Telephone Number
Business Web Address	Indiana Alcoholic Beverage Permit Number(s)

Section B: Excise Tax Calculation	
	Wine Tax rate = \$0.47
1. Total Gallons Sold (from Schedule ALC-DWS-S Transaction Type A).	
2. Tax-exempt Gallons Sold (from Schedule ALC-DWS-S Transaction Type B).	
3. Gallons Returned to Winery (from Schedule ALC-DWS-S Transaction Type C).	
4. Deduction Subtotal: Add Lines 2 and 3.	
5. Total Taxable Gallons: Line 1 minus Line 4.	
6. Gross Wine Tax Due: Multiply Line 5 by \$0.47.	
7. Collection Allowance for Timely Payment: Multiply Line 6 by 0.015.	
8. Penalty: Multiply Line 6 by 0.10 (or \$5, whichever is greater).	
9. Interest.	
10. Total Amount Due: Line 6 minus Line 7 plus Line 8 plus Line 9.	

I hereby certify, under penalty of perjury, that the information contained herein and on supporting documents, is true, correct, and complete to the best of my knowledge and belief.

Name of Business/Taxpayer: _____ Email: _____

Signature of Agent or Officer: _____ Date: _____

Mail to: Indiana Department of Revenue
 P.O. Box 6114
 Indianapolis, IN 46206-6114

Questions related to this form:
 Call (317) 615-2710

Instructions for Completing Direct Wine Seller's Excise Tax Return

What Is The ALC-DWS?

The ALC-DWS return is used to report all direct wine sales to consumers in Indiana.

Who Must File?

The holder of a Direct Wine Seller Permit located outside of Indiana.

REPORTING REQUIREMENTS

The holder of a Direct Wine Seller permit shall file a monthly return with the Indiana Department of Revenue on or before the 20th day of the month following the month in which the liability for the tax accrues. Payment of the excise tax due shall accompany the return. **A return must be filed even if there is no activity within Indiana during the reporting period.**

To be considered timely filed, monthly returns must be filed on or before the 20th day of the month immediately following the last day of the month being reported. If the 20th day of the month falls on a Saturday, a Sunday, a national legal holiday, or a statewide holiday, the due date is the next succeeding day that is not a Saturday, a Sunday, or such holiday.

Penalty

Taxpayers who fail to file timely are subject to a penalty of \$5 or 10% of tax due, whichever is greater.

Questions

If you need further assistance, you can contact us at (317) 615-2710.

Section A: Taxpayer Information

Indicate the month and year for which the return is being filed in the appropriate spaces provided.

Name (As It Appears on Permit) – Indicate the entity name as it appears on the Indiana Alcoholic Beverage Permit.

Physical Address – Indicate the actual location of your business by providing the street address, city, state, and ZIP Code. **Note:** A post office box is not acceptable as a business location address.

Mailing Address – Indicate the mailing address for your business. Include the street address, post office box, city, state, and ZIP Code.

Business Web Address – Indicate the business web address from which Indiana consumers purchase wine.

Federal Identification Number – Indicate the nine-digit federal employer identification number (FEIN).

Indiana Taxpayer Identification Number – Indicate the ten-digit Indiana taxpayer identification number (TID). If you do not have an Indiana TID, leave the space blank and one will be assigned to you.

Telephone Number – Indicate the point of contact phone number for the person(s) responsible for completing the return. Include extension numbers when applicable.

Indiana Alcoholic Beverage Permit Number(s) – List the Indiana Alcoholic Beverage Permit Number(s) obtained from the Indiana Alcohol and Tobacco Commission.

Section B: Excise Tax Calculation

Line 1 – The total gallons will be the amount reported on Line 10 of Schedule ALC-DWS-S.

Line 2 – The total gallons will be the amount reported on Line 11 of Schedule ALC-DWS-S.

Line 3 – The total gallons will be the amount reported on Line 12 of Schedule ALC-DWS-S.

Line 4 – Add Lines 2 and 3.

Line 5 – Line 1 minus Line 4.

Line 6 – Multiply Line 5 by \$0.47.

Line 7 – If the return is filed on or before the due date, multiply Line 6 by 0.015.

Line 8 – If the return is filed after the due date, enter 10% of Line 7 or \$5, whichever is greater. (The penalty is \$5 if the return is late with no tax due.)

Line 9 – If your tax liability is not paid on or before the due date, you are subject to interest from the date the tax return was due until the date the tax return was postmarked. The interest rate is determined on a calendar-year basis and can change from year to year. **Please refer to our website at www.in.gov/dor/files/dn03.pdf for the current interest rate.** An example of an interest calculation follows:

Tax due: \$5,000
Return due: 08/15/2014
Return filed: 10/04/2014
Days late: 50
Interest rate: 3% (rate for year 2014)

$(50 \text{ days} / 365 \text{ days}) \times 3\% \times \$5,000 = \$20.55$
Interest

Line 10 – Line 6 minus Line 7 plus Line 8 plus Line 9.