

## Idaho Wine Direct Shipping Requirements

All wineries that ship wine directly to Idaho residents must first get the following permits:

- Wine tax permit from the Idaho State Tax Commission.
- Seller's permit from the Idaho State Tax Commission.
- Direct shipper permit from the Idaho State Police's Alcohol Beverage Control Division (ABC).

**To get all three permits**, complete form BWA, Beer and Wine Tax Permit Application (available on the Tax Commission's website at [tax.idaho.gov](http://tax.idaho.gov)). Send it to the Tax Commission, which will issue your wine and seller's tax permits and forward the application to ABC. ABC will issue the direct shipper permit. You must attach the following to your permit application:

- An initial permit fee of \$50 (required by ABC). It costs \$25 to renew each year.
- If you have an out-of-state business, a certified copy of your state's alcohol beverage license (required by ABC).
- A bond or written request for waiver (required by the Tax Commission).

### **Direct shippers must:**

- Pay all sales, use, and excise taxes on wine sold to Idaho residents and file the applicable tax returns with the Tax Commission.
- Report the total amount of wine shipped to residents in Idaho during a calendar year. The report is due to ABC by January 31 of the following year.
- Ship no more than 24 nine-liter cases of wine annually to any Idaho resident. The wine must be for the resident's personal use and not for resale (required by ABC).
- Clearly label the outside of the shipping container with the following language: "Contains alcoholic beverages. Must be delivered to a person 21 years of age or older" (required by ABC).
- Require the person who delivers the wine to verify the recipient is at least 21 years old, get the recipient's signature, and deny delivery to anyone who appears intoxicated (required by ABC).

**By completing the form BWA, direct shippers consent to the jurisdiction of ABC, the Tax Commission, and any other state agency and Idaho court concerning enforcement of Idaho Code section 23-1309A and any related laws, rules, and regulations. Idaho law doesn't allow out-of-state brewers, distillers, or retailers to ship beer or spirits directly to residents.**

If you have questions about directly shipping wine into Idaho, contact:

Idaho State Tax Commission  
PO Box 36, Boise ID 83722  
(208) 334-7660 or (800) 972-7660 toll free

Idaho State Police  
Alcohol Beverage Control Division  
700 S. Stratford Dr., Ste. 115, Meridian ID 83642  
(208) 884-7060 or (888) 222-1360 toll free