



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

Louisiana Revised Statutes 26:2 and 26:241

Mail To:

Louisiana Department of Revenue
 P.O. Box 201
 Baton Rouge, LA 70821-0201
 Phone: (855) 307-3893
 Email: excise.inquiries@la.gov

Date of Application (mm/dd/yyyy)

Filing Period
6/30/2025

July 1, 2024 through June 30, 2025

PLEASE PRINT OR TYPE

LA Revenue Account Number				Federal Employer ID No.			
Legal Name of Business				Trade Name of Business			
Mailing Address				Location Address			
Unit Type		Unit Number		Unit Type		Unit Number	
City		State	ZIP	City		State	ZIP
Foreign Nation, if not United States (Do not abbreviate.)							
Contact Person				Title			
Telephone				Email Address			

Check ONLY ONE box that best describes your business:

Annual Fee Due

- | | | | |
|--------------------------|--|-------|-----------------|
| <input type="checkbox"/> | 1. Wine producer domiciled outside of Louisiana (Annual fee of \$150) | 1. \$ | 150.00 |
| <input type="checkbox"/> | 2. Manufacturer domiciled outside of Louisiana (Annual fee of \$150) | 2. \$ | 150.00 |
| <input type="checkbox"/> | 3. Retailer domiciled outside of Louisiana (Annual fee of \$1,000) | 3. \$ | 1,000.00 |
| | 4. Amount Due (Enter the amount from either Line 1, 2, or 3 here.)
<i>Make payment payable to the Louisiana Department of Revenue.</i>
DO NOT SEND CASH. | 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 apply 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 electronically file a monthly return listing all direct shipments to Louisiana consumers and remit the applicable taxes by electronic funds transfer. I further agree to observe all requirements concerning direct shipments, as specified in the instructions for 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 in the instructions for this form. Payment of the annual fee is included with this application.

Signature	Date (mm/dd/yyyy)
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PAID PREPARER USE ONLY	Print Preparer's Name		Preparer's Signature		Date (mm/dd/yyyy)	Check <input type="checkbox"/> if Self-employed
	Firm's Name ➤				Firm's FEIN ➤	
	Firm's Address ➤				Telephone ➤	

PTIN, FEIN, or LDR Account Number
of Paid Preparer



For Office Use Only.

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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 La. R.S. 26:2 and 26:241.

“Manufacturer” means any person, other than a wine producer, who personally or through any agent, engages in the making, blending, rectifying, or processing of any alcoholic beverage in Louisiana; engages in the making, blending, rectifying, or processing of 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 in 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 provisions of La. R.S. 26:364.

In order to direct ship sparkling wines or still wines to Louisiana consumers, **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. This prohibition does not include any sale of sparkling wine or still wine if the sale is perfected when the Louisiana consumer is physically present on the premises of the wine producer or manufacturer and completed by shipment to the consumer in Louisiana or when the wine bears a properly registered label that is not assigned by the wine producer or manufacturer to a wholesaler licensed in Louisiana for sale by such wholesaler.
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 (LDR) **prior** to selling or shipping any wine to a consumer in the state of Louisiana. The seller or shipper must also apply for an annual permit with the Office of Alcohol and Tobacco Control (ATC) (www.atc.la.gov), and the required annual fee must be paid **prior** to making direct shipments of sparkling wine and still wine.
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 with this application.
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 sparkling wine or still wine shipped to a single household address must not exceed twelve cases of wine per calendar year per adult person at the household. A case of wine is defined as nine liters of wine by volume which may be packaged in any of the following ways: twelve 750-milliliter bottles, six 1.5-liter bottles, or three 3-liter bottles. The maximum allowable annual volume is 108 liters per adult per household address per calendar year.
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. The excise tax reported on Form R-5696, *Louisiana Tax Return for Wines Shipped Directly to Consumers*, must be filed and paid electronically at www.revenue.louisiana.gov/latap. Those authorized to make direct shipments to Louisiana consumers must file and report the quantity and type of products shipped within the month and remit the applicable taxes on or before the 20th of the following month. Copies of the invoices should be retained by the authorized party for inspection upon request of the Secretary.

The sales and use taxes imposed by the State of Louisiana on sparkling wine or still wine shipped direct to Louisiana consumers must be paid from an account in the name of the permit holder and remitted with the proper form. If a Wine Direct Shipper has physical presence in Louisiana, they are considered a dealer and must file Form R-1029, *Louisiana Sales Tax Return*, in addition to registering with the appropriate local tax collector(s). All Wine Direct Shippers that meet the definition of a remote seller must register with the Louisiana Sales and Use Tax Commission for Remote Sellers (Commission) at <https://remotesellers.louisiana.gov>. Additionally, any Wine Direct Shippers not required to register with the Commission may still voluntarily register with LDR for a Direct Marketer Sales Tax Account and collect and remit the combined 8.45% tax rate. You can file and pay the Louisiana Sales Tax and Direct Marketer Sales Tax at www.revenue.louisiana.gov/latap.

If you have a foreign address, enter the city name in the appropriate space. Follow the country’s practice for entering the postal code and the name of the province, country, or state. Enter the foreign country name in the appropriate space. Do not abbreviate the country name.

Instructions for Paid Preparer

If your return was prepared by a paid preparer, that person must also sign in the appropriate space, complete the information in the “Paid Preparer Use Only” box, and enter his or her identification number in the space provided under the box. If the paid preparer has a PTIN, the PTIN must be provided; otherwise, the FEIN or LDR account number must be provided. If the paid preparer represents a firm, the firm’s FEIN must be entered in the “Paid Preparer Use Only” box. The failure of a paid preparer to sign or provide an identification number will result in the assessment of the unidentified preparer penalty on the preparer. The penalty of \$50 is for each occurrence of failing to sign or failing to provide an identification number.