

WNE-02

Direct Shippers Report of Wine Shipped into West Virginia Instructions

SEE PAGE 2 FOR SPECIAL EVENT INSTRUCTIONS

- You must file this report monthly, even if no activity occurred during the month.
- Your report must be postmarked by the 15th of the month following the report month *i.e. Transactions for January 1st through 31st, reports are due on or before February 15th.*
- Final – Check only if this is your last report to be filed and the account should be closed.
- Amended – Check only if this report is a change to a report previously filed. **Documentation must be provided along with a letter of explanation.**
- Provide all information requested.

Note: Prepare this report in duplicate. Mail the original with invoices and payment of taxes to the WV State Tax Department. Mail a copy of return and invoices to the Alcohol Beverage Control Administration, 900 Pennsylvania Ave 4th FL, Charleston, WV 25302 on or before the 15th of day of the month.

TAX CALCULATION:

SCHEDULE A

Note: Must first complete page 2, Schedule A

Invoice Date: Enter the invoice date (MMDDYYYY).

Line 1 Total Liters (Enter Sum of all total invoices From Page 2 Schedule A and Page 3 Schedule B).

Invoice Number: Enter invoice number.

Customer Name: Enter the customer name.

Line 2 Tax Rate.

City: Enter the city where the customer is located.

Line 3 Total State Excise Tax (Line 1 multiplied by Line 2).

WV/ABCA Permitted Carrier Making Delivery: Enter the Name of the WV/ABCA Permitted Carrier who delivered the product.

Total Invoice Wine Liters: Enter total wine liters that were invoiced.

Please sign this report and file with the

West Virginia Tax Department
PO Box 2991
Charleston WV 25330-2991

Note: For the return to be considered timely filed information contained in Schedule A must be completed and filed with the return. Please make additional copies as needed.

If you have any questions about these reporting procedures, please contact the West Virginia State Tax Department, Tax Account Administration Division, 1001 Lee Street East, Charleston WV 25301-1725, or call (304) 558-8621. You can also visit our website: tax.wv.gov.

**Special Instructions for
Non-Resident Wineries to report sales at a special event
on Direct Shippers Report (WNE-02).**

The Direct Shippers Report (WNE-02) is currently being updated.

If you received a permit from WVABCA to attend an event, you must file this report, even if you were unable to attend the event or make any sales.

Page 3, Schedule B:

*** Report 1 event per line, if reporting for multiple events.**

- Invoice Date: Enter the date of the event.
- Booth Number: Enter your booth or space number at the event.
- Event Name: Enter the event name.
- City: Enter the City where the event was held.
- ABCA Permit: Enter your WVABCA permit number.
- Total Wine Liters sold: Enter the total liters sold at the event.
- Total Liters: This is your total liters sold at all events in this reporting period. Enter here and Add to your total from Page 2 to get a figure to report on Line 1 of Page 1.

Follow the instructions on Page 1, Tax Calculation to determine tax due.