

What is the wine excise tax?

On June 8, 2016, Governor Tom Wolf signed into law Act 39 of 2016, amending the Liquor Code to provide for various consumer convenience initiatives including direct shipment of wine to residents of this commonwealth by wine producers that are licensed by the PA Liquor Control Board as "direct wine shippers."

The amendments to the Liquor Code impose a \$2.50 per gallon excise tax on direct wine shipments. In addition, all direct wine shipment sales are subject to Pennsylvania state and local sales tax. The 18 percent liquor tax does not apply to direct shipments of wine by direct wine shippers.

I have questions about becoming a wine shipper. Who can I contact?

Contact the PA Liquor Control Board at 717-783-7637 or 1-800-332-7522 or visit their website at www.lcb.state.pa.us.

What is the process to become a direct wine shipper?

Complete a PA-100 Enterprise Registration form to apply for a sales tax license. After you receive your license, access the PA Liquor Control Board at website at www.lcb.state.pa.us to apply for a Direct Wine Shipper license.

How do I file my Wine Excise Tax return and payment?

Beginning October 1, 2016, you can visit e-TIDES, the department's electronic filing system, to register your wine excise tax account and begin filing returns and payments at www.etides.state.pa.us. As a licensed direct wine shipper you are required to remit wine excise tax to the Department of Revenue on a quarterly basis. Returns are to be filed whether or not taxable transactions occur in a period.

How often must I remit a Wine Excise Tax return and payment?

For direct wine shippers that ship wine to Pennsylvania customers, returns and payments of the wine excise tax are due on a quarterly basis on the 20th day of the month following the end of each calendar quarter.

The due dates will coincide with the sales tax quarterly due dates which can be found on our website at www.revenue.pa.gov under Forms and Publications.

How is penalty and interest calculated?

The penalty for a past due payment is 5 percent a month from the date due until the date filed to a maximum of 25 percent. If an underpayment penalty is warranted, it is imposed at a rate of 3 percent a month on the unpaid tax balance from the date filed to the date paid to a maximum of 18 percent.

The interest rate for any given year is established by the U.S. Treasury Secretary and is effective on January 1st of each year.