



# Form BWA Beer and Wine Tax Permit Application

Idaho State Tax Commission 11321 W Chinden Blvd PO Box 36 Boise, ID 83722-0410  (208) 334-7660 (Boise area) (800) 972-7660 (toll free)	For State Use Only
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1. Type of business     Sole proprietor     Partnership     Corporation     S corporation     Limited liability corporation  
                                   Nonprofit     Governmental     Fiduciary     Limited liability partnership

2. Business activity (*Check all that apply*)  
 Winery     Brewery     Wine distributor     Beer wholesaler     Wine direct shipper

3. Purpose of application     New application     Change legal name     Change assumed business name (DBA)  
     Add new account type     Add/change location     Change in partners or shareholders \_\_\_\_ %

4. Type of permits/accounts <input type="checkbox"/> Beer <input type="checkbox"/> Wine <input type="checkbox"/> Sales <input type="checkbox"/> Use	5. Federal EIN	6. Social Security number
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7. Legal business name	8. Doing business as (DBA) name
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9. Mailing address	Street address or PO Box	City	State	ZIP code
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10. Business locations	Street address	City	State	ZIP code
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11. Mailing address for report forms	Street address or PO Box	City	State	ZIP code
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12. Contact person	13. Telephone number	14. Email address
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15. Date you began or will begin selling/shipping beer or wine in/into Idaho	16. Idaho Alcohol Beverage Control license number	17. Tax year end
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18. Idaho ABC winery license number \_\_\_\_\_ Are you an out-of-state direct shipper? No  Yes   
 \_\_\_\_\_ If yes, include a certified copy of your state's alcohol beverage license and a copy of your TTB permit.

19. Have you previously held an Idaho beer or wine tax permit? No  Yes  If yes, what year was it issued? \_\_\_\_\_  
 Permit number \_\_\_\_\_ Business name \_\_\_\_\_

20. List (a) owner, spouse, (b) partners, or (c) corporate officers. Include additional page if necessary.

Name	Address	Social Security number or EIN

**You must include proof of your beer and/or wine bond with this application. (See instructions.)**

CERTIFICATION: I agree to comply with reporting, payment, recordkeeping, and license display requirements. I certify that I am authorized as an owner, partner, corporate officer, or representative to sign this document and that the statements made are correct to the best of my knowledge.

Date	Signature	Title
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## Form BWA — Instructions Beer and Wine Tax Permit Application

1. Mark the item that describes the type of business applying for a permit.
2. Mark all the permits for which you're applying.  
Mark:
  - Winery - if you make beer with more than 5% alcohol by volume (ABV) or wine at a facility in Idaho.
  - Brewery - if you make beer with 5% or less ABV at a facility in Idaho.
  - Wine distributor - if you purchase wine, beer with more than 5% ABV, or premixed cocktails for sales to Idaho retailers.
  - Beer wholesaler - if you purchase beer for sales to Idaho retailers.
  - Wine direct shipper - if your business is a winery that will ship wine directly to Idaho residents.
3. Mark the item or items that best describe your purpose in filing this form. If there's a change in partners or shareholders, enter the percentage of ownership change on the line.
4. Mark any other permits you are applying for in the State of Idaho.
5. List your federal Employer Identification Number (EIN). If you're a sole proprietor without employees and don't have a federal EIN, leave this box blank.
6. If you're a sole proprietor and don't have an EIN, enter your Social Security number.
7. List the legal name of the business. If the business is a sole proprietorship, the legal name is the owner's name.
8. List the name that the firm is doing business as (dba) if different from the legal business name. (Example: Legal name Sam Jones – dba Jones Distributing.)
9. List the mailing address of the business.
10. List the business' physical location. If you have more than three locations, list them on a separate paper and include it with this application.
11. If you want the report forms mailed to an address different than the one listed on line 8 (such as your accountant's address), list that address here.
12. List the person to be contacted if we have questions about this account.
13. List the telephone number of the contact person.
14. List the email address of the contact person.
15. List the date you began or will begin selling beer or wine in Idaho or the date you began or will begin shipping beer or wine into Idaho.
16. List your Idaho State Police Alcohol Beverage Control Division license number.
17. If the business files income tax returns on a calendar year basis, enter December. If the business files income tax returns on a fiscal year basis, enter the month the fiscal year ends.
18. If you're an Idaho wine direct shipper, enter your Alcohol Beverage Control winery license number. If you're an out-of-state wine direct shipper, include a certified copy of the alcohol beverage license issued to you by your state and a copy of your TTB permit.
19. Indicate whether you've had an Idaho beer or wine tax permit in the past. If you have, list the permit number and the name of the business. If you don't know the old number or name, give as much information as you can.
20. List the appropriate information:
  - a. If you marked sole proprietor on line 1, list both the proprietor's name and the proprietor's spouse's name, address, and Social Security numbers.
  - b. If you marked partnership on line 1, or you have a limited liability company that has elected to be taxed as a partnership, list each partner's name, address, and Social Security number, or federal EIN if the partner is an entity other than an individual. If there are more than three partners, include another page.

- c. If you marked S corporation or corporation on line 1, or you have a limited liability company that has elected to be taxed as a corporation, list each corporate officer's name, address, and Social Security number. If there are more than three officers, include another page.

**Be sure to sign and date the application.**

**You must post a surety bond with the Idaho State Tax Commission. The amount must be equal to three times the average monthly beer or wine tax you owe. If you have a new business with no filing history, you must post a \$1,000 beer bond if applying for a beer permit and a \$1,000 wine bond for a wine permit.**

**Instead of posting a surety bond, you can deposit the bond amount into a joint savings account, or provide an automatically renewable certificate of deposit, an irrevocable letter of credit, cash, or other certifiable funds. When you file this application, you must include proof of posting a surety bond or other guarantee. We may drop the requirement after six months if the monthly tax you owe is \$100 or less, and you've filed your returns and paid your taxes on time. Wine direct shippers may qualify for a bond waiver by completing the Wine Direct Shipper Bond Waiver Request Form.**

**Contact us:**

In the Boise area: (208) 334-7660 | Toll free: (800) 972-7660

Hearing impaired (TDD) (800) 377-3529

[tax.idaho.gov/contact](https://tax.idaho.gov/contact)