

## IDAHO BEER AND WINE TAX PERMIT APPLICATION

<p style="text-align: center;"><b>IDAHO STATE TAX COMMISSION</b>  <b>800 PARK BOULEVARD, PLAZA IV</b>  <b>PO BOX 36</b>  <b>BOISE, ID 83722-0410</b></p> <p style="text-align: center;"><b>(208) 334-7660 in the Boise area or</b>  <b>(800) 972-7660 toll free</b></p>	For State Use Only
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**Instructions are on page 2.**

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 (If you're an out-of-state direct shipper, attach a certified copy of your state's alcohol beverage license.)

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

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

Name	Address	Social Security Number or EIN
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**YOU MUST ATTACH PROOF OF YOUR BEER AND/OR WINE BOND TO 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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## Instructions for Form BWA Idaho 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 are applying. Mark:
  - Winery if you make wine or strong beer (beer with an alcohol content of more than 4% by weight) at a facility in Idaho.
  - Brewery if you make beer (4% or less alcohol content) at a facility in Idaho.
  - Wine distributor if you purchase wine, strong beer, 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 is 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 than 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 four locations, list them on a separate paper and attach it to this application.
11. If you want to have 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 e-mail 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, attach a certified copy of the alcohol beverage license issued to you by your state.
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, attach 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, attach 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.**