



**TO: ALL HOLDERS OF INTERNET WINE
RETAILER LICENSE**

RE: MONTHLY REPORTING

Internet wine retailer license, which shall authorize persons, located within or outside the Commonwealth to sell and ship wine, in accordance with § [4.1-209.1](#) and Board regulations, in closed containers to persons in the Commonwealth to whom wine may be lawfully sold for off-premises consumption. Such licensee shall not be required to comply with the monthly food sale requirement established by Board regulations.

"Internet wine retailer" means a person who owns or operates an establishment with adequate inventory, shelving, and storage facilities, where, in consideration of payment, internet or telephone orders are taken and shipped directly to consumers and which establishment is not a retail store open to the public.

Holders of an internet wine retailer license are required to file a monthly report on forms prescribed by the Board. The report is to be filed with the Virginia Department of Alcoholic Beverage Control, Attention: Tax Management Section, P. O. Box 27491, Richmond, Virginia 23261-7491, accompanied by remittance and the total of such taxes collected during the preceding month. Licensees shall remit a report with the Board even if no sales were made during the month. This report shall be postmarked no later than the fifteenth of the month or, if the fifteenth is not a business day, the next business day thereafter. This report and remittance shall be required on beverages in which the Virginia wine excise taxes have not already been paid.

Virginia licensed internet wine retailers are not required to submit excise taxes since those taxes are remitted by the wholesaler at the point of transfer to retail.

Every internet wine retailer licensee shall keep complete, accurate, and separate records in accordance with Board regulations of all shipments of wine to persons in the Commonwealth. Such licensees shall also remit on a monthly basis an accurate account stating whether any wine, or farm wine products were sold and shipped and, if so, stating the brand of each container shipped, the total quantities of wine sold and the total price charged for such wine. Such records shall include the names and addresses of the purchasers to whom the wine was shipped.

Enclosed are copies of the monthly tax report forms for your use. This report may be duplicated using the same format. If you wish to make changes to these forms, please contact this office for approval before using.

If you have any questions concerning reporting requirements, please contact this office at (804) 213-4562 or (804) 213-4556. If you have questions concerning license requirements, please contact Compliance at (804) 213-4573.

Ernestine Mack, Manager
Bureau of Law Enforcement
Tax Management Section