



A Direct Wine Shippers Permit from the ABLE Commission is a requirement for receiving approval from the Tax Commission. After receiving approval from the ABLE Commission, a winery outside of Oklahoma may then apply to the Oklahoma Tax Commission for a Vendor Use permit and a Direct Wine Shipper Permit for tax purposes.

A winery with an approved Direct Wine Shippers Permit from the ABLE Commission may ship wine directly to Oklahoma consumers while waiting for their application for registration as a direct wine shipper taxpayer to be processed and approved by the Tax Commission.

How to Register with the Oklahoma Tax Commission as a Direct Wine Shipper

Step 1: Winery completes and submits the [Oklahoma Direct Wine Shippers Permit Application](#) to the ABLE Commission.

Step 2: Once the winery has applied to the ABLE Commission for a Direct Wine Shippers Permit, the ABLE Commission will notify the Oklahoma Tax Commission.

Step 3: The Oklahoma Tax Commission will then send a letter and business registration packet to the winery notifying them of the requirements for receiving a Direct Wine Shipper (Tax) Permit from the Oklahoma Tax Commission.

Step 4: Winery applies to the Tax Commission to receive the Direct Wine Shipper (Tax) Permit. Note this is separate from the ABLE Commission Direct Wine Shippers Permit.

In order to receive the Direct Wine Shipper (Tax) Permit, the following elements are required (No fees are required.):

- A. Completed Oklahoma Business Registration Packet A ([sample copy for reference](#))
 - Packet A will be mailed to the winery by the Tax Commission and may be sent electronically via email to the winery upon request.
 - Do **NOT** complete the Online Business Registration Application
- B. [\\$1000 Alcoholic Beverage Tax Bond](#) or a [Pledge of Account](#)
 - The bond must be renewed annually.
- C. A copy of the winery's Oklahoma Direct Wine Shippers Permit from the ABLE Commission.

Please note all three elements are required without exception. Wineries that completed the Online Business Registration Application and/or already have a sales or vendor use tax permit are still required to complete and submit Packet A.

Step 5: The Tax Commission mails the winery a Vendor Use Tax Permit, Direct Wine Shipper (Tax) Permit and a Vendor Use Tax Account Confirmation letter with instructions to register for online filing.

Oklahoma Tax Commission Reporting Requirements for Direct Wine Shippers:

- A Vendor Use Tax return is due annually on January 20th for direct shippers only. All other Vendor Use Tax Permit holders are required to file a monthly return if they have sales.
- The Direct Shipper Alcoholic Beverage Excise Tax Return is due annually by January 20th.

Because some wineries are just being notified of their tax registration requirements in 2019, the Jan. 20, 2019 deadline for returns reporting direct-to-consumer wine sales made in 2018 will not be strictly enforced. If a winery received their ABLE Direct Wine Shipper Permit and shipped to consumers in 2018, the winery should file Vendor Use Tax and Excise Returns reporting sales in 2018 sales as soon as their application for registration is approved.

ABLE Commission Reporting Requirements for Direct Wine Shippers:

- An Oklahoma Direct Wine Shipper Annual Report is due no later than February 15th, to the ABLE Commission.

Information ONLY for wineries that completed the Online Business Registration Application and already have a Vendor Use permit:

- The winery should follow the step-by-by registration process and must submit a fully completed Business Registration Packet A with their bond information and copy of their ABLE permit.
- The winery should file monthly Vendor Use Tax returns and pay use tax on wine sales shipped directly to consumers in Oklahoma until they receive their Direct Wine Shipper (Tax) Permit from the Tax Commission.
- After receiving approval from the Tax Commission, the winery's existing Vendor Use tax account will be linked to their direct shipper account and Use tax returns will be due annually rather than monthly.