

Oregon Liquor Control Commission
OREGON WINE BOARD TAX REPORT

Tax report reflects tax imposed upon the sale or use of all agricultural products used in a winery for making wine.

Report for calendar year ending 20_____

Reports for the calendar year are due on December 31st of that year. Half of the assessment obligation for the year must be paid on or before December 31st. The remaining half is due on June 30th of the following year. If not paid timely, the appropriate penalty and interest will be added and collected, as required by ORS 576.771.

Tradenname of Winery or Vineyard as it appears on OLCC license	
Premise ADDRESS:	
Mailing ADDRESS:	

check box if first year report	check box if amended report	check box if out of business
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NOTE: Columns A through D are required only if you used products to make wine. Vineyards who sell grapes to wineries outside the state of Oregon must report tons exported in column E.

Product description	Grape or vinifera products, true or hybrid, harvested or imported, into the State of Oregon, which you used to make wine		Wine produced from juice or concentrate (tons) Column C	Wine made from all other agricultural products EXCEPT vinifera or hybrid grape and grape products (gallons) Column D	Vinifera or hybrid grape or grape products sold to businesses outside of Oregon (tons) Column E
	Oregon grapes (tons) Column A	Imported grapes (tons) Column B			
1. Vinifera or hybrid grape or grape products you used to make wine				(no entry)	(no entry)
2. Other agricultural (non-vinifera) products that you used to make wine	(no entry)	(no entry)	(no entry)		(no entry)
3. Vinifera or hybrid grape or grape product sold outside the State of OR	(no entry)	(no entry)	(no entry)	(no entry)	
4. Rate of tax	\$25.00	\$25.00	\$25.00	\$0.021	\$12.50
5. Amount of tax (line 1, 2, or 3 multiplied by line 4)					
6. Total tax liability (Sum of line 5, columns A through E)					
6.a Enter 50% of line 6 here. _____ . This is the amount that is due on December 31 st of the tax year.					
6.b Enter 50% of line 6 here. _____ . This is the amount that is due on June 30 th following the tax year.					
7. Enter the amount due at this time					
8. Adjustments - explain:					
9. Penalties - 5% of the overdue amount for the first full or partial month late					
10. Interest - 1% of the overdue amount for the full or partial months after first month					
11. Audit adjustments - Charges (Credits)					
12. Current tax, adjustments, penalty & interest (total of lines 7 through 11) – Enclose remittance					

THIS IS A TWO SIDED TAX REPORT. PLEASE TURN THIS PAGE OVER FOR PAGE TWO.

OREGON WINE BOARD TAX REPORT SUPPORTING SCHEDULE A

Summary Statement of Vinifera or Hybrid Grape or Grape Products Used, Sold or Provided for wine production.

	Vinifera or hybrid grape or grape products		
	Oregon grapes (tons) Column H	Imported grapes (tons) Column I	Wine produced from juice or concentrate (tons) Column J
Activity or end use			
1. Harvested and/or received			
2. Quantity you used for making wine (enter on line 1, column A, B, or C of page 1) Include tons used for making wine for other licensees.			
3. Quantity used or sold for making other products			
4. Quantity sold or provided to other wineries within Oregon (list below)			
5. Quantity sold or provided to other wineries outside of Oregon (list below) (Add Line 5, Columns H, I, J and enter total on line 3, Column E of page 1)			
6. Returned purchases			
7. Destroyed/losses			
8. Total of lines 2 through 7 (must equal line 1)			

Sold or provided to other wineries within Oregon:
Winery Name(s) Tons

Sold or provided to wineries outside Oregon:
Winery Name(s) Tons

	Check box if you are a Custom Crush (make wine for others) Facility : Please attach a list of custom crush clients and the tonnage used to make wine for each client in this tax year.
	Check box if you are a Custom Crush Client and your wine is made by a Custom Crush Facility: Please attach a list of the facility name and address.
	Check box if you had NO ACTIVITY for this tax year. This means, you did not have someone else make wine for your label and you did not produce wine for yourself at another premise.
	Check box if you sold your winery or vineyard : please indicate the names of the new owner and their address:

Please make checks, money orders, or cashier checks payable to: **Oregon Liquor Control Commission**
Mail your payment and report to: **Qt gi qp 'Nls wqt 'E qpv qdE qo o lukqp**
 Cwp < Tgxgpw' E qqt f lpc wqt
 PO Box 22297, MILWAUKIE, OR 97269-2297

I hereby certify that the foregoing tax report, with accompanying schedule, is full, true, and correct to the best of my knowledge and belief.

Signature: _____ Title: _____ Phone: _____ Date: _____

THIS IS A TWO SIDED TAX REPORT. PLEASE TURN THIS PAGE OVER FOR PAGE ONE.

OREGON WINE BOARD TAX REPORT INSTRUCTIONS

1. The tax report consists of two sections: the Tax Report and the Supporting Schedule A. Schedule A should be filled out first.
2. On Schedule A, enter the amount of **Oregon grapes**, in tons, that were harvested or received, on line 1, Column H.
 - A. Enter on line 2, the portion of line 1 which was used for making wine. Include tons used for making wine for other licensees. **Transfer this amount to the Tax Report, line 1, Column A.**
 - B. Enter on line 3, the portion of line 1 which was used or sold for making other products.
 - C. Enter on line 4, the portion of line 1 which was sold to other wineries within the State of Oregon.
 - D. Enter on line 5, the portion of line 1 which was sold to businesses outside the State of Oregon.
 - E. Enter on line 6, the portion of line 1 which was returned (if the grapes were purchased).
 - F. Enter on line 7, the portion of line 1 which was destroyed or declared a loss.
 - G. Enter the total of Column H, line 2 through 7, on line 8. The amount on line 8 should equal line 1.
3. On Schedule A, enter the amount of received **imported grapes**, in tons, on line 1, Column I
 - A. Enter on line 2, the portion of line 1 which was used for making wine. Include tons used for making wine for other licensees. **Transfer this amount to the Tax Report, line 1, Column B.**
 - B. Enter on line 3, the portion of line 1 which was used or sold for making other products.
 - C. Enter on line 4, the portion of line 1 which was sold to other wineries within the State of Oregon.
 - D. Enter on line 5, the portion of line 1 which was sold to businesses outside the State of Oregon.
 - E. Enter on line 6, the portion of line 1 which was returned (if the grapes were purchased).
 - F. Enter on line 7, the portion of line 1 which was destroyed or declared a loss.
 - G. Enter the total of Column I, line 2 through 7, on line 8. The amount on line 8 should equal line 1.
4. On Schedule A, enter the amount of **wine produced from juice or concentrate** that was received, in tons, on line 1, Column J. To convert gallons into tons, divide the total gallons of wine made from such products by 150.
 - A. Enter on line 2, the portion of line 1 which was used for making wine. Include tons used for making wine for other Licensees. **Transfer this amount to the Tax Report, line 1, Column C.**
 - B. Enter on line 3, the portion of line 1 which was used or sold for making other products.
 - C. Enter on line 4, the portion of line 1 which was sold to other wineries within the State of Oregon.
 - D. Enter on line 5, the portion of line 1 which was sold to businesses outside the State of Oregon.
 - E. Enter on line 6, the portion of line 1 which was returned (if the grapes were purchased).
 - F. Enter on line 7, the portion of line 1 which was destroyed or declared a loss.
 - G. Enter the total of Column J, line 2 through 7, on line 8. The amount on line 8 should equal line 1.
5. Enter the amount of **wine made from all other agricultural products** EXCEPT vinifera or hybrid grapes and grapes products **in gallons on the Tax Report, line 2, Column D.**
6. Add the total from Schedule A, line 5, columns H, I, and J. **Enter this amount on the Tax Report, line 3, Column E**
7. Multiply the rate of tax listed on line 4 by lines 1, 2, or 3 for columns A through E. Enter the results on line 5.
8. Add line 5, columns A through E and enter the result on line 6.
9. Multiply line 6 by .5 and enter the result on line 6.a and 6.b. The sum of 6.a and 6.b must equal line 6.
10. Enter the amount due at this time on line 7.
11. Enter any adjustments, penalties, interest, or audit adjustments on lines 8, 9, 10, and 11.
12. Add lines through 7 through 11 and enter the result on line 12. This is the amount due at this time.
13. Send a copy of the Tax Report and Schedule A with original signatures and your payment to the address noted above.
14. Complete the questions on the bottom of the Schedule A.
15. **You are required to submit a report even if there was no activity for the tax year. Mark the box “No activity” and submit the report by December 31st of the tax year.**

16. Contact Angie Nelson with any questions at 503-872-5169 or by email at angie.nelson@state.or.us