



DIRECT SHIPPER SCHEDULE 12 - INSTRUCTIONS

All Authorized Deductions for Direct Shipments must be reported on this schedule.

EXTREME CARE SHOULD BE EXERCISED IN MAINTAINING A COMPLETE RECORD AND ALL SUPPORTING DOCUMENTS OF ANY CLAIM

List each company alphabetically by tradename

- **Month Shipped** - Month product was shipped to Oregon residents that you are taking the exemption for
- **OLCC License Number** – OLCC License number of Certificate of Approval Winery the exemption applies to. This exemption will not be allowed without the OLCC License Number
- **Winery Name** – Trade name of Winery the exemption applies to
- **Address** – Street address of Winery, City, State, & Zip code
- **Phone Number** – Phone number the Winery can be contacted at
- **Wine 14% and under Gallons** – Enter total wine gallons 14% and under (14.0 % and below)
- **Wine over 14% Gallons** – Enter total wine gallons over 14% (14.01 % and over)

When reporting gallons, carry the decimal to two places:

- Decimals of .005 or larger should be rounded up. Example 12.387 would be reported as 12.39
- Decimals of .004 and lower should be dropped. Example 12.384 would be 12.38

Total - Add all gallon amounts in respective columns on this page; **Carry forward this amount to the Statement Line 2, Column B, or C**

Allowable exemptions specified in the Liquor Control Act apply to:

1. Small Winery Deduction: (See Oregon Revised Statute 473.050 (5))

- Exemption for first 40,000 gallons of wine sold annually in Oregon by an OLCC Licensed U.S. manufacturer producing less than 100,000 gallons annually
 - The manufacturer claimed for this exemption must produce wine
 - Malt / Cider do not qualify for the small winery deduction

All small winery production figures will be verified annually. If a deduction is found to be taken in error, you will be responsible for all taxes, penalties, and interest that apply.

2. Breakage and loss in transit prior to delivery to the Oregon resident provided it has been reported for tax on Schedule 11

You may only take a credit on product that has been reported on Schedule 11

This form should be prepared in duplicate: One copy to OLCC. One copy for your records

