

**Oregon Liquor Cannabis Commission**

**OREGON WINE BOARD TAX REPORT STATEMENT  
For IN STATE LICENSEES**

**Calendar year ending 20\_\_\_\_\_**

|   |  |  |
|---|--|--|
| <input type="checkbox"/> check box if first year report | <input type="checkbox"/> check box if amended report | <input type="checkbox"/> check box if out of business(Final) |
|---|--|--|

|                  |  |
|------------------|--|
| Tradename or DBA |  |
| Premise ADDRESS: |  |
| Mailing ADDRESS: |  |
| Email            |  |

**PLEASE MARK ONLY ONE**

|  |  |
|--|--|
| <input type="checkbox"/> WINERY – Producing wine   | <input type="checkbox"/> WINERY – NO PRODUCTION - CUSTOM CRUSH CLIENT ONLY                           |
| <input type="checkbox"/> WINERY – CIDER ONLY - ABV Below 8%<br>(Complete Schedule A Section 2) | <input type="checkbox"/> WINERY – CIDER ONLY – ABV above 8%<br>(please continue with Column D below) |
| <input type="checkbox"/> GROWERS SALES PRIVILEGE   | <input type="checkbox"/> VINEYARD ONLY – no OLCC license   |

**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 complete Schedule B and enter the amount due on Line 8.**

| <b>TAX REPORT:<br/>PLEASE COMPLETE<br/>SCHEDULE A &amp; B BEFORE<br/>THIS SECTION</b>                                | 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)<br><br>Column C | Wine made from all other agricultural products EXCEPT vinifera or hybrid grape and grape products (gallons)<br>Column D |
|--|--|------------------------------------|--|---|
|  | Oregon grapes (tons)<br>Column A   | Imported grapes (tons)<br>Column B |  |   |
| Product description  |  |                                    |  | (no entry)  |
| 1. Vinifera or hybrid grape or grape products you used to make wine  |  |                                    |  |   |
| 2. Other agricultural (non-vinifera) products that you used to make wine   | (no entry)   | (no entry)                         | (no entry)   |   |
| 3. Rate of tax   | \$25.00  | \$25.00                            | \$25.00  | \$0.021   |
| 4. Amount of tax (line 1 or 2 multiplied by line 3)  |  |                                    |  |   |
| 5. Enter tax for exported grapes from Schedule B   |  |                                    |  |   |
| 6. Total tax liability (Sum of line 4, columns A through D + line 5)   |  |                                    |  |   |
| 7.a Enter 50% of line 6 here. _____. This is the amount that is due on December 31 <sup>st</sup> of the tax year.    |  |                                    |  |   |
| 7.b Enter 50% of line 6 here. _____. This is the amount that is due on June 30 <sup>th</sup> following the tax year. |  |                                    |  |   |
| 8. Enter the amount due at this time from line 7 a or b  |  |                                    |  |   |
| 9. Penalties - 5% of the overdue amount for first full or partial month late   |  |                                    |  |   |
| 10. Interest - 1% of the overdue amount for full or partial months after first month                                 |  |                                    |  |   |
| 11. Current tax, adjustments, penalty & interest (total of lines 8 through 10) – Enclose remittance                  |  |                                    |  |   |

## OREGON WINE BOARD TAX REPORT SUPPORTING SCHEDULE A

Per ORS 473.045 the OLCC has been designated to collect the annual tax imposed upon the sale or use of all agricultural products used in a winery for making wine as well as the tax for all Oregon grapes exported from the state for the purpose of making wine.

| SECTION 1   | Vinifera or hybrid grape or grape products |   |  |
|---|--|---|--|
| Activity or end use   | Oregon grapes<br>(tons)<br><br>Column H    | Imported grapes<br>(tons)<br><br>Column I | Wine produced<br>from juice or<br>concentrate<br>(convert gallons to<br>tons for tax<br>calculation)<br>Column J |
| 1. Harvested and/or received  |  |   |  |
| 2. Quantity <b>you</b> 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 <b>within Oregon</b> (attach a detailed list that includes winery name, address and tonnage sold or provided.) |  |   |  |
| 5. Quantity sold or provided to other wineries <b>outside of Oregon</b> (Please complete Schedule B for tax liability amount)                                 |  |   |  |
| 6. Returned purchases   |  |   |  |
| 7. Destroyed/losses   |  |   |  |
| 8. Total of lines 2 through 7 (must equal line 1)   |  |   |  |

| SECTION 2 |   |
|-----------|---|
|           | 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 Produce ONLY Cider below 8% ABV. (Do not fill out page 1 tax area)   |
|           | Check box if you are a VINEYARD ONLY and do not hold an OLCC license.   |
|           | Check box if you had <b>NO ACTIVITY</b> for this tax year. This means, you did not produce wine at your facility, you did not have someone else make wine for your label and you did not produce wine at another premise. |
|           | Check box if you sold your winery or vineyard : please attach name and contact information for new owner  |

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

Please make checks, money orders, or cashier checks payable to: **OLCC**  
 Mail your payment and report to:  
**OLCC**  
**Attn: Financial Services**  
**PO BOX 22297**  
**MILWAUKIE, OR 97269-2297**

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

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Phone: \_\_\_\_\_ Date: \_\_\_\_\_

## OREGON WINE BOARD TAX REPORT SUPPORTING SCHEDULE B

### TO BE COMPLETED ONLY IF YOU SELL GRAPES TO ENTITIES OUTSIDE OF OREGON

Per ORS 473.045 (5 b & c) the OLCC has been designated to collect the tax imposed on the sale of all Oregon vinifera or hybrid grape products harvested in Oregon and then sold to an entity outside the state of Oregon for the purpose of making wine.

This tax is only paid by the instate grower **if** the out of state entity is NOT licensed under ORS 471 and does not hold a valid Wine Self-Distribution Permit, Direct Shipper Permit or Certificate of Approval from the OLCC. If the out of state entity does hold any of the afore mentioned OLCC Licenses or Permits they (the outside entity) are responsible for the entire \$25.00 per ton tax and need to file the OREGON WINE BOARD TAX REPORT STATEMENT For OUT OF STATE LICENSEES which can be found on our website.

It is the responsibility of the Oregon Grower to report to the OLCC who they exported grapes to and if the receiving entity holds a license with OLCC. If they do not, it is the Growers responsibility to report and pay the \$12.50 per ton tax on product exported.

| <b>SCHEDULE B</b>   |                                |
|---|--------------------------------|
|   | <b>Exported Oregon Product</b> |
| 1. Oregon grapes shipped out of state (tons)  |                                |
| 2. Rate of tax  | \$12.50                        |
| 3. Amount of tax (line 1 multiplied by line 2)<br>This amount goes to Page 1 line 5 |                                |

#### **DETAIL OF GRAPES EXPORTED**

You can access a list of current OLCC licensed entities by visiting the OLCC website @ [www.Oregon.gov/olcc](http://www.Oregon.gov/olcc) for there you will need to go to licensing & permits, liquor licensing and under the resources area choose “List of All Licensed Businesses”, you can then choose to view the information in PDF or Excel. If additional space is need please attach documentation.

| Name of Purchasing Entity | Location of Purchasing Entity | Number of Tons Exported | Exempt from Tax (yes/no) | OLCC License # |
|---------------------------|-------------------------------|-------------------------|--------------------------|----------------|
|                           |                               |                         |                          |                |
|                           |                               |                         |                          |                |
|                           |                               |                         |                          |                |
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|                           |                               |                         |                          |                |
|                           |                               |                         |                          |                |