

## Oregon Liquor Cannabis Commission

### OREGON WINE BOARD TAX REPORT STATEMENT For OUT OF STATE LICENSEES

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

|                                |                             |                                     |
|--------------------------------|-----------------------------|-------------------------------------|
| check box if first year report | check box if amended report | check box if out of business(Final) |
|--------------------------------|-----------------------------|-------------------------------------|

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

**PLEASE MARK ALL THAT APPLY**

|                                |                                |
|--------------------------------|--------------------------------|
| DIRECT SHIPPER                 | WINE SELF DISTRIBUTION         |
| CERTIFICATE OF APPROVAL (CERA) | DO NOT HOLD A PERMIT WITH OLCC |

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.

The \$25.00 per ton is paid by the out of state receiver **if** the out of state entity **IS** licensed under ORS 471 and/or holds a valid Wine Self-Distribution Permit, Direct Shipper Permit or Certificate of Approval from the OLCC. If the out of state entity does not hold any of the above listed OLCC Licenses or Permits they will have no tax due for Oregon Wine Board and no report is needed. The tax will be paid and reported by the in state entity.

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>CALCULATION OF TAX DUE</b>   | <b>Oregon Vinifera or Hybrid Grape Products Received</b> |
|---|--|
| 1. Oregon tonnage received for wine production. (Total amount from pg 2 Section 2)  |  |
| 2. Enter tonnage exemption (Total amount from pg 2 Section 3)   |  |
| 3. Total tonnage to pay tax on (subtract line 2 from line 1)  |  |
| 4. Rate of Tax  | \$25.00  |
| 5. Amount of tax (line 3 multiplied by line 4)  |  |
| 6.<br>a Enter 50% of line 3 here. _____. This is the amount that is due on December 31 <sup>st</sup> of the tax year.<br>b enter 50% of line 3 here. _____. This is the amount that is due on June 30 <sup>th</sup> following the tax year. |  |
| 7. Enter the amount due at this time from Line 6 or the entire amount from line 5, no penalty for early payment.  |  |
| 8. Penalties - 5% of the overdue amount for first full or partial month late  |  |
| 9. Interest - 1% of the overdue amount for full or partial months after first month   |  |
| 10. Amount Due (add line 7 through 9) – Enclose remittance  |  |

**Section 2 : DETAIL OF GRAPES RECEIVED**

Please list the information below for the Oregon Grower/Entity that you received grapes from. Please attached additional listing of Oregon Growers if needed.

| Section 2<br>Name of Oregon Grower/Entity | Address of Oregon Grower/Entity                               | Number of Tons Received |
|---|---|-------------------------|
|   |   |                         |
|   |   |                         |
|   |   |                         |
|   |   |                         |
|   | <b>TOTAL TONNAGE RECEIVED<br/>(Place on line 1 of page 1)</b> |                         |

**Section 3 : EXEMPTION OF TAX**

ORS 473.046 : Exemption for grapes used for wine produced in certain viticultural areas. A purchase of vinifera or hybrid grapes harvested in this state is exempt from the tax under ORS 473.045 (5) levied and assessed against wineries purchasing grape products, if the grapes are used for wine that:

- (1)Is produced within a federally approved American viticultural area located partially within this state; and
- (2)Does not use Oregon designations or use an American viticultural area located wholly within Oregon on its label or packaging or in its advertising or marketing.

If you believe you qualify for this exemption please complete the table below and attach copies or photos of your current labels and packaging.

| Section 3<br>Production Facility Name & Location | American Viticultural Area                             | Tonnage Exempted from Tax |
|--|--|---------------------------|
|  |  |                           |
|  |  |                           |
|  |  |                           |
|  | <b>TOTAL EXEMPTION<br/>(Place on line 2 of page 1)</b> |                           |

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. There is no penalty for paying in full with the December 31<sup>st</sup> reporting. 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**

\*\*\*\*\*  
 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: \_\_\_\_\_