



COVID-19 Privilege Tax Refund or Credit Request for Expired or Donated Product

****UPDATED May 1, 2020** to clarify that the request for refund or credit is available on all malt beverages, wine, or cider that is expired/unsaleable and subsequently destroyed (not just returned product).

The OLCC is offering this guidance to licensees who are seeking a refund or credit for privilege taxes paid on malt beverages, wine, or cider in one of the following two categories:

1. **Expired product:** malt beverages, wine, or cider that is *expired/unsaleable (waste) or will expire* during Executive Order 20-07 (extended by Executive Order 20-14) and that is subsequently **destroyed**. This includes product returned to the licensee because it is expired or will expire.
2. **Donated product:** malt beverages, wine, or cider **donated** to Oregon distilleries *for the purpose of manufacturing hand sanitizer*.

Documentation Requirements

To request a refund or credit for privilege taxes paid, the licensee must provide the OLCC with each of the following documents (collectively, these documents represent the privilege tax credit or refund "claim"):

- **Completed Form 434 ([Bad Order Claim Form](#))**
- **Affidavit of Destruction/Donation**
 - The Disposal Facility or Distillery receiving the product should provide the licensee with an Affidavit of Destruction/Donation. This document **may be self-certifying** on company letterhead, signed by both entities, and clearly defining the following:
 - **Number** and **type** of products destroyed;
 - **Case/Bottle/Can/Keg sizes** and/or **bulk volume** in gallons;
 - **ABV** of destroyed products; and
 - Reason for destruction/donation (**For donations, must mention "Hand Sanitizer"**).
 - If the product is **hand-delivered**, please note this on the Affidavit of Destruction/Donation.
 - If the product is **destroyed in-house**, create your own self-certifying Affidavit of Destruction.
- **Invoice/Credit Memo** associated with the destruction or donation.
- **Bill of Lading to verify shipment** (if applicable).
 - If the product to be destroyed/donated is **shipped** to the receiver, an accompanying Bill of Lading must be provided to document shipment.

****E-mail the claim documents as PDFs, along with a statement indicating whether the claimant would like a refund or a credit for the eligible taxes paid, to OLCC.PrivilegeTax@oregon.gov**

Approval and Refund or Deduction

- OLCC management reviews and approves claims. Once approved, the OLCC will send the claimant/licensee a letter.
- If the **licensee requested a refund**, the letter will be accompanied by a check in the amount *supported by the documentation provided in the claim*.
- If a **credit is requested**, the letter will *state the deductible volume*. The deduction may then be taken on the next Privilege Tax statement submitted to the OLCC on a Schedule 5 form. Please be sure to **include a copy of the approval letter** with the statement for which the deduction is ultimately claimed.

Questions or Concerns?

Please contact OLCC.PrivilegeTax@oregon.gov with any questions or concerns.