

OREGON LIQUOR CONTROL COMMISSION

Out-of-State Direct Shipper

Frequently Asked Questions

To whom can I ship wine, cider or malt?

You are allowed to ship to a legal resident of Oregon, only for personal consumption, and no resale.

What are the definitions in Oregon for cider, malt beverage, and wine?

Cider is made from the fermentation of the juice of apples or pears that contains not more than 8.5% alcohol by volume, including, but not limited to, flavored, sparkling or carbonated cider.

Malt Beverage is made from the fermentation of grain and contains not more than 14% alcohol by volume. Malt beverage includes beer, ale, porter, stout and similar alcoholic beverages. Malt beverage does not include cider or an alcoholic beverages obtained primarily by fermentation of rice, such as sake.

Wine is made via the fermentation process, is not a cider or malt beverage, and contains not more than 21% alcohol by volume. Note: Cider containing more than 8.5% alcohol is considered wine.

Do I need to have a special license?

Yes, you need to have the direct shipper permit. Contact the Application Coordinator: Mahala.Fouts@oregon.gov.

Do I need a bond?

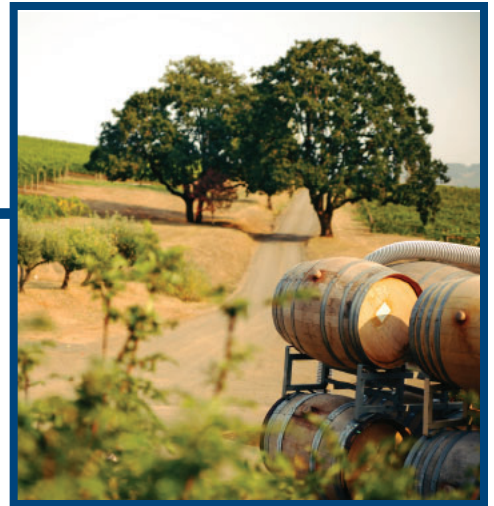
Applicants need to either obtain a minimum bond of \$1000 or a bond waiver. The commission shall waive the bond required under ORS 471.155 (1) if:

(a) the licensee or permit holder was not liable for a privilege tax under this chapter in the immediately preceding calendar year and does not expect to be liable for a privilege tax under this chapter in the current calendar year; or

(b) the licensee or permit holder of a business established during the current calendar year does not expect to be liable for a privilege tax under this chapter in the current calendar year.

Additionally, ORS 473.050 (5) states that no privilege tax shall be levied, collected or imposed upon the first 40,000 gallons, or 151,000 liters, of wine sold annually in Oregon from a US manufacturer of wines producing less than 100,000 gallons, or 379,000 liters, annually.

If you have questions about the bond or waiver contact Debbie Amsberry at debbie.amsberry@oregon.gov.



For more information contact:

Lisa Paullin-Anzaldua
Privilege Tax
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toll free: 800-452-6522
email: lisa.paullin-anzaldua@oregon.gov



The mission of the OLCC is to promote the public interest through the responsible sale and service of alcoholic beverages.

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www.oregon.gov/OLCC

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A bond waiver is available at on the OLCC website: www.oregon.gov/OLCC/docs/liquor_license_and_license_process/new_wine_shipping/direct_shipper_outside_oregon.pdf

If a bond is needed, once OLCC receives and approves your application, OLCC will fax or mail a bond form to you. Please provide a fax number on your application, otherwise it will be mailed.

What forms do I need to fill out, and how often?

You must fill out the direct shipper statement and schedule 12, if applicable. Complete and submit your statements to the OLCC each quarter.

Where do I get the forms?

The forms are available on our website: www.oregon.gov/OLCC/privilege_tax.shtml

Do I have to file a statement each quarter even if I do not owe any taxes?

Yes, complete and submit your statement every quarter, even if you do not owe any taxes.

When are the statements due?

Statements are due on the 20th of April, July, October, and January for the preceding quarter activity.

Who is responsible to pay the tax?

The direct shipper is responsible for all taxes.

I have a wine shipper license I obtained a couple of years ago; can I use that license instead?

No, the wine shipper license has been replaced with the direct shipper license.

How many cases of wine or cider can I ship to a resident in a month?

You may not ship more than two cases per month, containing not more than nine liters per case.

How long do I need to keep my records?

You must keep all records for at least two years.