## OREGON LIQUOR CONTROL COMMISSION

### SCHEDULE 8    CIDER - WINERY MONTHLY INVENTORY

**SUMMARY STATEMENT OF ALCOHOLIC BEVERAGES PRODUCED, PURCHASED OR RECEIVED**

1.  Inventory  (Bottled) at beginning of month
2.  Inventory  (Bulk) at beginning of month
3.  Produced by Fermentation
4.  Produced by Amelioration or Sweetening
5.  Produced by Fortifying
6.  Produced by Blending
7.  Purchased or Received - Tax not paid (Schedule 3 )
8.  Purchased or Received - Tax Paid
9.  Received in Bond (Explain - From?)
10.  Inventory Gains
11.  Other Additions (Explain)
12.  TOTAL TO ACCOUNT FOR
13.  Taxpaid Removals (Gallons)
14.  Sales (Bottled Wine Received)
15.  Removed for Use as Distilling Material
16.  Used for Amelioration or Sweetening
17.  Used for Fortifying
18.  Used for Blending
19.  Transferred-out in Bond (Explain - Shipped To?)
20.  Inventory Losses
21.  Other Deductions (Explain)
22.  Inventory (Packaged Product) at end of month
23.  Inventory (Bulk) at end of month
24.  TOTAL ACCOUNTED FOR

### All Volume Should be Reported in Gallons

<table>
<thead>
<tr>
<th></th>
<th>Bonded Wine / Cider</th>
<th>Tax Paid Wine / Cider</th>
</tr>
</thead>
<tbody>
<tr>
<td>All Volume</td>
<td>Cider (Gallons) 8.5% &amp; under</td>
<td>Cider over 8.5% / Wine Gallons 14.0% &amp; under</td>
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### Barrels (to calculate # of barrels take line 13 & divide by 31 gallons (Total Barrels To Line 1 of Statement))

### SEE INSTRUCTIONS ON REVERSE SIDE
INSTRUCTIONS PRIVILEGE TAX SCHEDULE 8 CIDER / WINE

All Wineries must prepare this form.

A Winery Licensee is not authorized to import wine/cider/mead in bottles unless the brand of wine is owned by the licensee.

The information provided on this form must include all wine/cider/mead handled by the licensee during the calendar month, regardless of whether the wine was produced, purchased or received from sources within Oregon or from sources outside of Oregon.

Mead – Oregon classifies Mead as Wine for tax calculation
Cider 8.5% and under is considered malt for tax calculation
Cider 8.51% and over is considered wine for tax calculation

Bonded Wine/Cider = Wine/Cider In Bond
Tax Paid Wine/cider = Wine/Cider removed from bond (tax paid) or Wine/Cider Imported into Oregon

All wine/cider is reported in gallons

Line 1 Inventory (Bottled) at beginning of Month - Enter the number of gallons of bottled inventory on hand at the beginning of the month. This should match the Ending inventory of the previous month.

Line 2 Inventory (Bulk) at beginning of Month - the actual bulk inventory on hand at the beginning of the month. This should match the Ending inventory of the previous month.

Line 3 Produced by Fermentation – Additions to Inventory due to Fermentation
Line 4 Produced by Amelioration or Sweetening - Additions to Inventory due to Amelioration or Sweetening
Line 5 Produced by Fortifying - Additions to Inventory due to Fortifying
Line 6 Produced by Blending - Additions to Inventory due to Blending

Line 7 Purchased or Received – Tax not Paid (Schedule 3) – Enter receipts of your own Brand that was imported into Oregon and no State tax was ever paid
Line 8 Purchased or Received – Tax Paid- Enter all instate purchases of your own brand received
Line 9 Received in Bond (explain – From?) – Enter all product Received in Bond and identify who the product was received from
Line 10 Inventory Gains – Enter any gains in inventory
Line 11 Other Additions (Explain) – Additions to Inventory, explain the addition
Line 12 Total to Account For- Total of Lines 1 through 11

Divide line 13 by 31 gallons to calculate the number of barrels – carry the number of barrels to line 1 of Privilege Tax Statement

Line 13 Tax paid Removals – Product removed from Bond. Federal and State taxes are due.
Line 14 Sales (bottled Wine Received) – Sales of Tax paid bottled Wine
Line 15 Removed for Use as Distilling Material – Product removed from inventory for Distilling
Line 16 Used by Amelioration or Sweetening - Product removed from inventory for Amelioration or sweetening
Line 17 Used for Fortifying - Product removed from inventory for Fortifying
Line 18 Used for Blending - Product removed from inventory for Blending
Line 19 Transferred out In Bond – Product transferred to another location in Bond, Explain who the product was transferred to.
Line 20 Inventory Losses- Inventory Losses
Line 21 Other Deductions- Other Deductions to inventory, explain the deduction.

Line 22 Inventory (Actual Bottle Count) at end of Month- Enter the actual bottled inventory on hand at the end of the month.
Line 23 Inventory (Bulk) at end of Month - the actual bulk inventory on hand at the end of the month
Line 24 Total Accounted For – Add lines 13 through 23

Line 12 and Line 24 Should Match Exactly

A physical inventory count is to be taken each month on bottled wine and annually for bulk wine. The inventory documents must be signed by the person responsible for the Inventory count, retained and made available for examination by State Auditors.

The Oregon privilege taxes accrue on all wine withdrawn from bond; therefore, wine from own manufacture in a tax paid room, bottling plant, or rectifying plant must have been reported as taxable at the time it was transferred.

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