DIRECT SHIPPER TAX SCHEDULE 11 - INSTRUCTIONS

<mark>**All Direct Shippers of Malt /Cider and Wine must prepare this form <u>and keep for your records only</u>.**</mark>
<mark>**The information provided on this form must include all direct shipments of cider & wine to Oregon residents**.</mark>

A copy of each invoice must be provided with this Schedule
List these alphabetically by Oregon Resident Last Name.

- **Invoice Date** - Invoice Date from the invoice
- **Invoice Number** – Invoice Number from the invoice
- **Direct Shipment to Resident** – Name and City of Oregon resident who received the product
- **Cider Barrels** - Total number of barrels for that invoice
- **Wine 14% and Under Gallons** – Total number of gallons for that invoice 14% or less
- **Wine >14% Gallons** – Total number of gallons over 14% for that invoice
- **Total** – Add all barrel or gallon amounts in respective columns on this page; **carry forward this amount to the Statement Line 1, Column A, B, or C**

When reporting barrels or gallons, carry the decimal to two places:
- Decimals of .005 or larger should be rounded up. Example 12.387 would be reported as 12.39
- Decimals of .004 and lower should be dropped. Example 12.384 would be 12.38

The total amount of barrels of malt /cider per invoice can be calculated by:
- Multiplying the number of containers by factors shown below for that case size.
  If other size containers are received, the factor can be calculated by:
  - Number of bottles in case multiplied by number of ounces in each bottle = total ounces
  - Divide the total ounces by 3968 to get the factor
  - Factor multiplied by number of cases = Barrels   31 Gallons = 1 Barrel

    Barrel Factors for Common Container Sizes
    24 bottles @ 12 ounces = .0726
    24 bottles @ 11 ounces = .0665

The total amount of Gallons of wine per invoice can be calculated by:
- Multiplying the number of containers by the factor shown below for that case size.
  If other size containers are received, the factor can be calculated by:
  - Number of bottles in case multiplied by number of liters in each bottle = total liters.
  - Total liters Multiplied by .26417 = Factor

    Converting Liters to Gallons:
    Liters X .26417 = Gallons

    Gallon Factors for Common Container Sizes
    12 bottles @ .750 Liters = 2.37753
    12 bottles @ .375 liters = 1.18877

<mark>***KEEP FOR YOUR RECORDS***</mark>

OREGON LIQUOR CONTROL COMMISSION

ADVISORY SCHEDULE 11 FOR YOUR RECORDS ONLY

STATEMENT OF TAXABLE MALT/CIDER and WINE SHIPPED TO RESIDENTS OF OREGON

QUARTER _____ YEAR _____ _____

(Trade Name and Premises Address of Direct Shipper)

Invoice Date	Invoice Number	Direct Shipment to Resident	(Barrels) Malt/Cider	(Gallons) Wine 14% & Under	(Gallons) Wine Over 14%
		Name			
		City			
		Name			
		City			
		Name			
		City			
		Name			
		City			
		Name			
		City			
		Name			
		City			
		Name			
		City			
		Name			
		City			
		Name			
		City			
		Name			
		City			
		Name			
		City			
		Name			
		City			
		Name			
		City			
		Name			
		City			
Total Number of Barrels/Gallons (To Line 1 Statement)			To Column A	To Column B	To Column C

THIS SCHEDULE IS FOR YOUR RECORDS ONLY -- DO NOT FILE WITH TAX RETURN

(rev. 01/16)