

Oregon Liquor Control Commission

OREGON WINE BOARD TAX REPORT

Tax report for all agricultural products used for making wine in Oregon
and tax report for vinifera or hybrid grape or grape products sold to wineries outside the State of Oregon

Report for calendar year ending 20_____

Reports for the calendar year are due on December 31st of that year. Half of the assessment obligation for the year shall be paid on or before December 31st. The remaining half shall be due on the following June 30th. If not paid, a penalty of 5% for the first month and interest at the rate of 1% of the amount due for each month of delay thereafter shall be added and collected, as required by ORS 576.771.

NAME (as shown on license): _____

ADDRESS: _____

NOTE: COLUMNS A THROUGH D ARE REQUIRED ONLY IF YOU USED THOSE PRODUCTS TO MAKE WINE. VINEYARDS WHO SELL GRAPES TO WINERIES OUTSIDE THE STATE OF OREGON MUST REPORT THOSE AMOUNTS IN COLUMN E.

Product description	Grape or vinifera products, true or hybrid, harvested or imported, into the State of Oregon, which you used to make wine		Wine produced from juice or concentrate (tons) Column C	All other agricultural products EXCEPT vinifera or hybrid grape and grape products you used to make wine (gallons) Column D	Vinifera or hybrid grape or grape products sold to businesses outside of Oregon (tons) Column E
	Oregon grapes (tons) Column A	Imported grapes (tons) Column B			
1. Vinifera or hybrid grape or grape products you used to make wine				(no entry)	(no entry)
2. Other agricultural (non-vinifera) products that you used to make wine	(no entry)	(no entry)	(no entry)		(no entry)
3. Vinifera or hybrid grape or grape products sold outside the State of Oregon	(no entry)	(no entry)	(no entry)	(no entry)	
4. Rate of tax	\$25.00	\$25.00	\$25.00	\$0.021	\$12.50
5. Amount of tax (line 1, 2, or 3 multiplied by line 4)					
6. Total tax liability (Sum of line 5, columns A through E)					
6.a Enter 50% of line 6 here. _____. This is the amount that is due on December 31 st of the tax year.					
6.b Enter 50% of line 6 here. _____. This is the amount that is due on June 30 th following the tax year.					
7. Enter the amount due at this time					
8. Adjustments					
9. Penalties - 5% of delinquent tax for late payment					
10. Interest - 1% of delinquent tax per month (or part of a month) late					
11. Audit adjustments - Charges (Credits)					
12. Current tax, adjustments, penalty & interest (total of lines 7 through 11) – Enclose remittance					

THIS IS A TWO SIDED TAX REPORT. PLEASE TURN THIS PAGE OVER FOR PAGE TWO.

Oregon Liquor Control Commission

OREGON WINE BOARD TAX REPORT SUPPORTING SCHEDULE A

Summary Statement of Vinifera or Hybrid Grape or Grape Products Used or Sold for Table Wines

Activity or end use	Vinifera or hybrid grape or grape products		
	Oregon grapes (tons) Column H	Imported grapes (tons) Column I	Wine produced from juice or concentrate (tons) Column J
1. Harvested and/or received			
2. Quantity you (as a licensed winery) used for making wine (enter on line 1, column A, B, or C of the tax report)			
3. Quantity used or sold for making other products			
4. Quantity provided to other wineries within the state or Oregon (list below)			
5. Quantity sold to other wineries outside the state of Oregon (list below) (Add Line 5, Columns H, I, J and enter the amount on line 3, Column E of the Tax Report)			
6. Returned purchases			
7. Destroyed/losses			
8. Total of lines 2 through 7 (must equal line 1)			

Sold to other wineries within Oregon:

Winery Name(s) Tons

Sold to wineries outside of Oregon:

Winery Name(s) Tons

Mark here if there was **no activity** for this tax year.

If you have sold your winery or vineyard, please indicate the names of the new owners and their new address:

Please make checks, money orders, or cashier checks payable to: **Oregon Liquor Control Commission**

Mail your payment and report to: **OLCC PRIVILEGE TAX SECTION**
PO BOX 22297
MILWAUKIE, OR 97269-2297

I hereby certify that the foregoing tax report, with accompanying schedule, is full, true, and correct to the best of my knowledge and belief.

Signed by: _____ Title: _____ Date: _____

THIS IS A TWO SIDED TAX REPORT. PLEASE TURN THIS PAGE OVER FOR PAGE ONE.



Oregon

Theodore R. Kulongoski, Governor

Liquor Control Commission

9079 SE McLoughlin Blvd.

Portland, OR 97222-7355

(503) 872-5000

1-800-452-6522

TTY (503) 872-5013

December 1, 2004

To: All Oregon Wineries and Vineyards
From: Oregon Liquor Control Commission - Financial Services
Subject: 2004 Oregon Wine Board Tax Report

Effective October 14, 2003, the Wine Advisory Board was replaced with the Oregon Wine Board. The Oregon Liquor Control Commission (OLCC) continues to collect taxes on behalf of the Board from wineries on the agriculture products they use for making wine in Oregon. In addition, the OLCC now collects taxes from vineyards or wineries on all vinifera or hybrid grape or grape products sold to wineries outside the State of Oregon.

DO NOT THROW THE TAX REPORT AWAY. IT MUST BE RETURNED WHETHER OR NOT YOU HAVE SOMETHING TO CLAIM.

For Wineries: The Wine Advisory Board Tax Report has been replaced with the Oregon Wine Board Tax Report. You are required to report all agricultural products used for making wine in Oregon. This includes harvested or imported vinifera or hybrid grapes or grape products, juice or concentrate, and all other agricultural products which you used to make wine in the state of Oregon. You are also required to report any vinifera or hybrid grape or grape products sold to wineries outside the state of Oregon.

For Vineyards: You are required to report any vinifera or hybrid grape or grape products sold to wineries outside the state of Oregon.

For all reporters: If you have sold your vineyard or winery, please complete the area on the Tax Report as indicated. If you no longer grow grapes and wish to be deleted from our mailing list, please state so on the Tax Report and return it.

IF YOU DO NOT HAVE ANY ACTIVITY TO REPORT, check the box and sign the form to certify that the information you have conveyed is factual and RETURN THE FORM to the OLCC. Your name will be maintained on the mailing list, and you will continue to receive tax reporting information on a regular basis, even though you do not presently sell the product outside the state.

This tax report is due on or before December 31, 2004. The assessment obligation for the 2004 harvest may be paid in full or in two installments; half shall be due on or before December 31, 2004 with the remaining half due on or before June 30, 2005. Please retain a copy of the report for your files. Mail your payment and the report to: **OLCC Privilege Tax Section, PO BOX 22297, Milwaukie, OR 97269-2297**. We accept payments in the form of checks, money orders, or cashiers' checks.

The tax report and it's instructions are available to view on-line at www.olcc.state.or.us - From the home page, click on "Privilege Tax." Look for, then click on, "Oregon Wine Board Tax Report and Instructions." You must have the ability to view an Adobe Acrobat file. You can print the Tax Report and instructions but you CANNOT file the report on-line. You must mail the report and your payment to the address listed above.

For your convenience, instructions on how to fill out the Tax Report is on the back of this letter. Please contact Karen Walsh at the OLCC financial services office at (503) 872-5134 should you have any questions.

OREGON WINE BOARD TAX REPORT INSTRUCTIONS

1. The tax report consists of two sections: the Tax Report and the Supporting Schedule A. Schedule A should be filled out first.
2. On Schedule A, enter the amount of **Oregon grapes** in tons, that were harvested or received, on line 1, Column H.
 - A. Enter on line 2, the portion of line 1 which was used for making wine. **Transfer this amount to the Tax Report, line 1, Column A.**
 - B. Enter on line 3, the portion of line 1 which was used or sold for making other products.
 - C. Enter on line 4, the portion of line 1 which was sold to other wineries within the State of Oregon.
 - D. Enter on line 5, the portion of line 1 which was sold to businesses outside the State of Oregon.
 - E. Enter on line 6, the portion of line 1 which was returned (if the grapes were purchased).
 - F. Enter on line 7, the portion of line 1 which was destroyed or declared a loss.
 - G. Enter the total of Column H, line 2 through 7, on line 8. The amount on line 8 should equal line 1.
3. On Schedule A, enter the amount of received **Imported grapes**, in tons, on line 1, Column I.
 - A. Enter on line 2, the portion of line 1 which was used for making wine. **Transfer this amount to the Tax Report, line 1, Column B.**
 - B. Enter on line 3, the portion of line 1 which was used or sold for making other products.
 - C. Enter on line 4, the portion of line 1 which was sold to other wineries within the State of Oregon.
 - D. Enter on line 5, the portion of line 1 which was sold to businesses outside the State of Oregon.
 - E. Enter on line 6, the portion of line 1 which was returned (if the grapes were purchased).
 - F. Enter on line 7, the portion of line 1 which was destroyed or declared a loss.
 - G. Enter the total of Column I, line 2 through 7, on line 8. The amount on line 8 should equal line 1.
4. On Schedule A, enter the amount of **wine produced from juice or concentrate** that was received, in tons, on line 1, Column J. To convert gallons into tons, divide the total gallons of wine made from such products by 150.
 - A. Enter on line 2, the portion of line 1 which was used for making wine. **Transfer this amount to the Tax Report, line 1, Column C.**
 - B. Enter on line 3, the portion of line 1 which was used or sold for making other products.
 - C. Enter on line 4, the portion of line 1 which was sold to other wineries within the State of Oregon.
 - D. Enter on line 5, the portion of line 1 which was sold to businesses outside the State of Oregon.
 - E. Enter on line 6, the portion of line 1 which was returned (if the grapes were purchased).
 - F. Enter on line 7, the portion of line 1 which was destroyed or declared a loss.
 - G. Enter the total of Column J, line 2 through 7, on line 8. The amount on line 8 should equal line 1.
5. Enter the amount of **wine made from all other agricultural products** EXCEPT vinifera or hybrid grapes and grapes products **in gallons on the Tax Report, line 2, Column D.**
6. Add the total from Schedule A, line 5, columns H, I, and J. **Enter this amount on the Tax Report, line 3, Column E**
7. Multiply the rate of tax listed on line 4 by lines 1, 2, or 3 for columns A through E. Enter the results on line 5.
8. Add line 5, columns A through E and enter the result on line 6.
9. Multiply line 6 by .5 and enter the result on line 6.a and 6.b. The sum of 6.a and 6.b must equal line 6.
10. Enter the amount due at this time on line 7.
11. Enter any adjustments, penalties, interest, or audit adjustments on line 8, 9, 10, and 11.
12. Add lines through 7 through 11 and enter the result on line 12. This is the amount due at this time.
13. Send a copy of the Tax Report and Schedule A with original signatures and your payment to the address noted above.
14. **You are required to submit a report even if there was no activity for the tax year. Mark the box "No activity" and submit the report by December 31st of the tax year.**