

**Oregon Liquor Control Commission**  
**OREGON WINE BOARD TAX REPORT**

Tax report reflects tax imposed upon the sale or use of all agricultural products used in a winery for making wine.

**Report for calendar year ending 20\_\_\_\_\_**

Reports for the calendar year are due on December 31<sup>st</sup> of that year. Half of the assessment obligation for the year must be paid on or before December 31<sup>st</sup>. The remaining half is due on June 30<sup>th</sup> of the following year. If not paid timely, the appropriate penalty and interest will be added and collected, as required by ORS 473.060 and ORS 576.771.

Tradenname of Winery or Vineyard as it appears on OLCC license	
Premise ADDRESS:	
Mailing ADDRESS:	

check box if first year report	check box if amended report	check box if final report
--------------------------------	-----------------------------	---------------------------

**NOTE: Columns A through D are required only if you used products to make wine. Vineyards who sell grapes to wineries outside the state of Oregon must report tons exported 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	Wine made from all other agricultural products EXCEPT vinifera or hybrid grape and grape products (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 product sold outside the State of OR	(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 <sup>st</sup> of the tax year.					
6.b Enter 50% of line 6 here. _____ . This is the amount that is due on June 30 <sup>th</sup> following the tax year.					
7. Enter the amount due at this time					
8. Adjustments - explain:					
9. Penalties - 10% of delinquent tax for late payment (5% of the delinquent tax on grapes exported from the state)					
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.**



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

Oregon Revised Statutes (ORS) 473.045 requires the Oregon Liquor Control Commission (OLCC) to collect taxes on behalf of the Oregon Wine Board from wineries on the agriculture products they use for making wine in Oregon. In addition, the OLCC also collects taxes from vineyards or wineries on all vinifera or hybrid grapes 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: 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. Include any wine you produced for other licensees. 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 page 2 of 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. Be sure to put your name on the front of the form in order to ensure that we remove you from the list. We have had issues with our list in the past and are working very hard to document all inactive vineyards and winery's to ensure that you do not receive this form in error.

**IF YOU DO NOT HAVE ANY ACTIVITY TO REPORT**, fill in the Name and address information, check the box indicating no activity, 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 produce wine or sell grapes or grape products outside the state.

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

The tax report and its instructions are available to view on-line at [www.olcc.state.or.us](http://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 filling out the Tax Report are included. Please contact Angie Nelson at the OLCC Financial Services office at (503) 872-5169 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. Include tons used for making wine for other licensees. **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. Include tons used for making wine for other licensees. **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. Include tons used for making wine for other Licensees. **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 lines 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. Complete the questions on the bottom of the Schedule A.
15. **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 31<sup>st</sup> of the tax year.**
16. Contact Angie Nelson with any questions 503-872-5169