

OREGON LIQUOR CONTROL COMMISSION
ADVISORY SCHEDULE 11 - FOR YOUR RECORDS ONLY, FOR AUDIT

STATEMENT OF TAXABLE CIDER AND WINE SHIPPED TO RESIDENTS OF OREGON

MONTH

YEAR

(Name and Address of Direct Shipper)

Invoice Date	Invoice Number	Direct Shipment to Resident	(Barrels) Cider	(Gallons) Wine 14% and 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			
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

(See Instructions on Reverse Side)

INSTRUCTIONS DIRECT SHIPPER TAX SCHEDULE 11

This is to show the detail of information we will request from you at audit

All Direct Shippers of Cider and Wine must prepare this form and Keep for your Records only

The information provided on this form must include all direct shipments of cider & wine to Oregon residents.

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.

Barrel Factors for Common Container Sizes

24 bottles @ 12 ounces = .0726

24 bottles @ 11 ounces = .0665

The total amount of Barrels of 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 calculate the factor.

Factor multiplied by number of cases = Barrels 31 Gallons = 1 Barrel

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

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

KEEP FOR YOUR RECORDS FOR AUDIT