

**OREGON LIQUOR CONTROL COMMISSION**

**SCHEDULE 12**

**STATEMENT OF AUTHORIZED DEDUCTIONS BY LAW FOR DIRECT SHIPPER**

<b>MONTH</b>		<b>YEAR</b>		(Name and Address of Direct Shipper)		
Month Shipped	TTB # or OLCC License #	Winery Name		(Barrels) Cider	(Gallons) Wine 14% and Under	(Gallons) Wine Over 14%
		Winery Name				
		Address				
		City	State	Zipcode		
		Phone Number				
		Winery Name				
		Address				
		City	State	Zipcode		
		Phone Number				
		Winery Name				
		Address				
		City	State	Zipcode		
		Phone Number				
		Winery Name				
		Address				
		City	State	Zipcode		
		Phone Number				
		Winery Name				
		Address				
		City	State	Zipcode		
		Phone Number				
		Winery Name				
		Address				
		City	State	Zipcode		
		Phone Number				
		Winery Name				
		Address				
		City	State	Zipcode		
		Phone Number				
Total Number of Barrels / Gallons (To Line 2 Statement) . .						
				To Column A	To Column B	To Column C

**THIS SCHEDULE MUST BE FILED IN DUPLICATE**  
(See Instructions on Reverse Side)

## INSTRUCTIONS DIRECT SHIPPER SCHEDULE 12

All Authorized Deductions for Direct Shipments must be reported on this schedule.

EXTREME CARE SHOULD BE EXERCISED IN MAINTAINING A COMPLETE RECORD AND ALL SUPPORTING DOCUMENTS OF ANY CLAIM.

**Allowable exemptions specified in the Liquor Control Act apply to:**

**1. Small Winery Deduction: (See Oregon Revised Statute 473.050 (5))**

Exemption for first 40,000 gallons of wine sold **annually** in Oregon by a Licensed United States Manufacturer producing less than 100,000 gallons annually.

**The Manufacturer claimed for this exemption must produce wine.  
Cider does not qualify for the small winery deduction.**

**All small winery production figures will be verified annually. If a deduction is found to be taken in error, you will be responsible for all taxes, penalties and interest that apply.**

***LIST EACH COMPANY ALPHABETICALLY BY TRADENAME***

**Month Shipped-** Month product was shipped to Oregon residents that you are taking the exemption for  
**TTB or OLCC License Number** -Federal Tax and Trade Bureau number or OLCC License number of Certificate of Approval Winery the exemption applies to. This exemption will not be allowed without the License Number.

**Winery Name** -Trade name of Winery the exemption applies to.

**Address** - Street address of winery, City, State & Zip code

**Phone Number** - Phone number the Winery can be contacted at

**Cider Barrels** - enter total cider barrels (can not take the small winery exemption for cider)

**Wine 14% and under Gallons** - enter total wine gallons 14% and under (14.0 % and below)

**Wine over 14% Gallons** - enter total wine gallons over 14% (14.01 % and over)

**2. Breakage and loss in transit prior to delivery to the Oregon resident provided it has been reported for tax on Schedule 11.**

***You may only take a credit on product that has been reported on Schedule 11***

**Total** - Add all Barrels or Gallons amounts in respective columns on this page; **Carry forward this amount to the Statement Line 2, 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.

***This form should be prepared in triplicate: Two copies to OLCC. One copy for your records***