

OREGON LIQUOR CONTROL COMMISSION

SCHEDULE 6

STATEMENT OF SMALL WINERY DEDUCTIONS ALLOWED BY LAW

Month _____ Year _____

Name of Licensee _____

Invoice Date	Document Number*	TTB or OLCC Winery License #	Winery Deduction Applies To	(Gallons) Wine 14% or Less	(Gallons) Wine Over 14%
Total (To Line 4 on Statement)					
				To Column B	To Column C

*Attach one copy of each deduction document applied for.

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

INSTRUCTIONS PRIVILEGE TAX SCHEDULE 6

All Small Winery Deductions Allowable must be reported on this schedule.
See ORS 473.050 (5)

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

Small Winery Deduction:

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.

You may not take Credit on product that has already been exempted from State Tax.

You may only take a credit on product that has been reported on the schedule 3

List Each Winery Alphabetically by Trade Name

Invoice Date- Date of Invoice you are taking the exemption for

Document Number – Invoice Number 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.

Wine 14% and under – enter total wine gallons 14% and under (14.0 % and under)

Wine over 14% – enter total wine gallons over 14% (14.01 % and over)

Total- Add all invoices Gallon amounts in respective columns on this page; **Carry forward this amount to the Statement Line 4, Column B & Column C.**

When reporting 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.

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

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