Print Form

Washington State Liquor Control Board

3000 PACIFIC AVE SE
PO BOX 43085
OLYMPIA WA 98504-3085
E-mail: beerwinetaxes@liq.wa.gov
Fax: (360) 586-2085

WASH DOMESTIC WINERY SUMMARY TAX REPORT

FORM LIQ-774

(Revised 07/08)

License Number	
License Name	
Location Address	
City, State & Zip	

REPORT IN GALLONS

MONTH	
YEAR	

If Revised Report (check box) ☐

NET PRODUCTION: (Use TTB F 5120.17 form)

In Section A - INCLUDE columns (a) through (f). ADD lines 2 thru 6, 9, and (10 & 11 when production activity is listed). SUBTRACT lines 16 thru 23, 29, 30, and (24 thru 28 when production activity is listed). (DO NOT include lines 7, 8, or 13 thru 15 or report ending inventories here.) Report the total NET production of all wine/cider produced for the month. Enter the computed result in (1). **Enter a Zero, if None.**

TOTAL (NET) GALLONS	(1)	

REMOVAL ACTIVITIES		*Gallons*
TOTAL AT WINERY (Per TTB F 5120.17)	(2)	
MINUS: Removals to Federal Tax Paid Areas at Winery	(3)	
MINUS: Removals to Federal Tax Paid Areas in WA, NOT at Winery	(4)	
PLUS: Removals from Federal Tax Paid Areas at Winery	(5)	
PLUS: Removals from Federal Tax Paid Areas in WA, NOT at Winery	(6)	
PLUS: ALL Shipments / Transfers to Warehouses NOT in Washington	(7)	
PLUS: Removals from Washington Bonded Wine Warehouses	(8)	
TOTAL GALLONS (2) through (8) must equal Total Sales from Box (16) below	(9)	

1. NON-TAXABLE SALES (Bottled Wine Transferred in Bond)		CIDER GALLONS	14% AND UNDER GALLONS	OVER 14% GALLONS	TOTAL GALLONS
a. Bottled Wine Sold To Out-of-State Wineries (Bond to Bond)	(10)				

REMOVALS FROM BONDED + TAX PAID AREAS		CIDER GALLONS	14% AND UNDER GALLONS	OVER 14% GALLONS	TOTAL GALLONS
2. NON-TAXABLE SALES					
a. Washington Wine Distributors (Equals Form LIQ-777 line (8) which must be attached)	(11)				
b. Washington State Liquor Control Board, Military within WA, ICC, and Exports - shipments out of WA to Warehouses, Distributors, Retail Licensees, Samples, and Donations to Non-Profits, (DO NOT include Direct shipments to Consumers.)	(12)				
3. TAXABLE SALES					
a. Winery's Retail Sales (Including Direct Shipments to in- & out-of-state Consumers), Samples, Donations to in-state Non-Profits, and "Used for Tasting" wine when charged for.	(13)				
b. Sales to Washington Retail Licensees (i.e. - restaurants, grocery stores, wine shops)	(14)				
TOTAL TAXABLE SALES: Total of line (13) and (14) Amounts on this line used for calculations in (17), (18), and (19).	(15)				
TOTAL SALES, SAMPLES, DONATIONS (11) plus (12) plus (15) [must equal Total Gallons in Box (9) above]	(16)				

TAX RATES:

Cider is	14% & Under is	Over 14% is
$0.0814/liter or **$0.308135/gallon**	$0.2292/liter or **$0.867623/gallon**	$0.4536/liter or **$1.717076/gallon**

CIDER		14% AND UNDER		OVER 14%		TOTALS	
Box (15) X $0.308135 = (17)		Box (15) X $0.867623 = (18)		Box (15) X $1.717076 = (19)			
(17)		(18)		(19)		(20)	

PENALTIES for late reporting 2% per month of box (20)	(21)	
Washington Wine Commission Producers Assessment = $0.06 per gallon times the total of lines (10) and (16)	(22)	
Total Due Current Month	(23)	
Refunds or Balances Due (*IFANY*)	(24)	
Total Due After Adjustments	(25)	

Certified True and Correct Under Penalty of Perjury	
Signature of Person Completing Form	
Printed Name	
Date	
Telephone No	
E-Mail Address	

WSLCB USE ONLY	
Payee Number	
Amount $	

WSLCB USE ONLY	
Amount Received $	
Office Audit	
Postmark	

Washington State
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REPORT OF SALES TO WASH WINE DISTRIBUTORS BY DOMESTIC WINERY

FORM LIQ-777
Revised 10/07

License Number	
License Name	
Location Address	
City, State & Zip	

REPORT IN GALLONS

MONTH	
YEAR	

If Revised Report (check box) ☐

Note: If you have sales to Wash Distributors, attach a copy of this report to your *Summary Tax Report LIQ-774*. Use as many forms as necessary.

Current licensee lists are available at LCB website : http://www.liq.wa.gov/publications/WineandBeer.asp

PART 1: ***ONE LINE PER DISTRIBUTOR FOR REPORTING MONTH***

(1) DISTRIBUTOR'S WSLCB LICENSE NO.	(2) SOLD TO DISTRIBUTORS NAME	CITY	(3) CIDER GALLONS	(4) 14% AND UNDER GALLONS	(5) OVER 14% GALLONS	(6) TOTAL GALLONS

Instructions for Completing the **Domestic Winery Summary Tax Report - Form (LIQ-774).**

License Number: Enter your Six-digit Liquor Control Board Licensee Number.
License Name: Enter your Trade Name per license number entered.
Location Address: Enter your location ***(NOT Mailing)*** address per license number entered.
City, State, Zip: Enter the City, State and Zip Code per license number entered.

All Entries Round to 2 decimal places. (Reported in Gallons) [Below WA reference = Washington]
First column corresponds to the field number on form. Enter the information as shown. **If none, enter Zero**

	REMOVALS This section must agree with your TTB 5120.17 FORM for the same month.
(1)	NET PRODUCTION: See instructions on face of form LIQ-774. **If none, enter a Zero.**
(2)	Use amounts from the TTB 5120.17 form. In Section B, include columns (a) through (f). Add lines 8 and 12 then subtract line 4. Enter the results on line 2. **If none, enter Zero**
(3)	Amount of line 2 and 8 placed into a federal tax paid area at the winery. **Do not include product in Retail Room.** ***Add wine returned from out-of-state federally tax paid.***
(4)	Amount of line 2 placed into a federal tax paid area at a WA bonded wine warehouse not at the winery. (i.e. – Tiger Mountain) ***Add wine returned from out-of-state federally tax paid.***
(5)	Amount removed from a federal tax paid area at the winery.
(6)	Amount removed from a federal tax paid area at a WA bonded warehouse not at the winery. (i.e. – Tiger Mountain)
(7)	Total transfers in bond to wine warehouses located in other states. ***Subtract wine returned from out-of-state if it was exported and received back at the winery in bond.***
(8)	Total removals from the bonded wine warehouse(s) located in Washington. (Wines still in Federal Bond.) ***Subtract wine returned from out-of-state if it was exported and received back in bond at a Washington bonded wine warehouse .***
(9)	Formula (line 2, minus lines 3 and 4, plus lines 5 thru 8). **Total must equal box 16.**

1. a.	**NON TAXABLE SALES (Bottled Wine Transferred in Bond)**
(10)	In each column, report the total gallons of cider, 14% & under, and over 14% sold and transferred in bond to out-of-state wineries. **(Not bulk, bottled product only)**.

	REMOVALS FROM BONDED + TAX PAID AREAS
2. a & b	**NON-TAXABLE SALES**
(11)	In each column, report the total gallons of cider, 14% & under, and over 14% sold to Washington Wine Distributors. Must attach form LIQ-777 and form totals must match.
(12)	In each column, report the total gallons of cider, 14% & under, and over 14% removed for sales to the WA Liquor Board, Military within Washington, Interstate Common Carriers, **Exports** - *all shipments out of WA* to warehouses, distributors, retail licensees, samples, and donations to non-profits. Subtract wine returned to winery or to a licensed bonded wine warehouse in Washington returning from an out-of-state location. (**DO NOT** include Direct Shipments to Out-of-state Consumers.)
3. a & b	**TAXABLE SALES**
(13)	In each column, report the total gallons of cider, 14% & under, and over 14% removed for sales to retail consumers (including Direct Shipments to all consumers) or removed from bond or other tax paid areas into the tax paid retail rooms (including additional retail locations), removed for samples to promote sales within WA, removed for donations to qualifying nonprofit charitable organizations in WA per 501C (3)or (6) IRS code, and "Used for Tasting" wine charged for. (**DO NOT** include "Used for Tasting" wine provided free of charges or qualifying family use removals.)
(14)	In each column, report the total gallons of cider, 14% & under, and over 14% sold to Washington retail licensees (i.e. – restaurants, grocery stores, wine shops, etc.).
(15)	Total taxable sales and removals: The sum of lines 13 and 14 for each column.
(16)	Should equal total gallons for lines 11, 12, and 15. **Total gallons must equal box 9.**

	Calculating Taxes, Penalties, WA Wine Commission Assessment
(17)	Multiply cider gallons in Line 15 by 0.308135 cents per gallon (cider tax rate).
(18)	Multiply 14% & under in Line 15 by 0.867623 cents per gallon (14% & under tax rate).
(19)	Multiply over 14% in Line 15 by $1.717076 per gallons (over 14% tax rate).
(20)	Total of boxes 17, 18, and 19.
(21)	Enter the amount of Penalties (Reports are due on the 20th of the following month. Penalties accumulate at 2% per month).
(22)	Washington Wines Commission Producers Assessment: Total of line 10 and 16 multiplied by $0.06 per gallon.
(23)	Total Due for current month. Sum of boxes 20, 21, and 22.
(24)	If any, enter the net amount of refunds and balances owed for prior tax payments. Show refunds as a negative number and balances owed as a positive number.
(25)	Total Due after the adjustment (if negative, then credit due). Total of box 23 and 24.

WINE RETURNED FROM LOCATION OUTSIDE OF WASHINGTON STATE: Winery may only return wine of it's own production. The wine must be returned to the winery or to a licensed bonded wine warehouse in Washington before distributing. (The permission to bring wine back into Washington does not apply to distributors.) The winery is required to submit form LIQ-021 along with form LIQ-774 by the 20th day of the following month that wine was returned to Washington. Winery must keep on file for audit purpose, clear source records (shipping documents, etc.), copy of form LIQ-021, with copy of monthly report form LIQ-774.

WINE RETURNED TO WINERY By Washington Distributors: The winery must issue a credit that includes Washington wine taxes, at the time the wine is returned. The wine should then be placed in the retail shop until resale. DO NOT REPORT on this form the removals for: FAMILY USE, CONSUMED ON PREMISES (i.e. – TASTING AT NO CHARGE), OR INVENTORY ADJUSTMENTS OF CASE STOCK.

Instructions for Completing the **Report of Sales to Washington Distributors by Domestic Winery - Form (LIQ-777).**

This report must be filed only when Washington Domestic Winery has sales to Washington State Distributors during month reporting and an amount is reported on line 11 of form LIQ-774.

All reports must be postmarked on or before the 20th of the month following activity. When the 20th falls on a Saturday, Sunday, or a legal holiday, the filing must be postmarked by the U.S. Postal Service no later than the next postal business day.

Mail the original with form LIQ-774 to: WSLCB, Financial Division, PO BOX 43085, Olympia, WA 98504-3085.
Or E-mail: **beerwinetaxes@liq.wa.gov**.
Or Fax: **(360) 586-2085**

License Number: Enter your Six-digit Liquor Control Board Licensee Number.
License Name: Enter your Trade Name per license number entered.
Location Address: Enter your Location (***not mailing***) address per license
City, State, Zip: Enter the City, State and Zip Code per license number entered.

MONTH: Enter month of reported activity.
YEAR: Enter year of reported activity.

Revision report (check box): Changes that need to be made to your original report, by either adding only that which was not included or subtract from original amounts by a negative number per distributor.

Please complete the numbered fields as follows:
First column corresponds to number on form. Enter the information as shown.

List all sales to Washington State Distributors.

- **Use only one line per distributor,**
- **Report the TOTAL quantity sold to each distributor for the reporting month.**
- ***DO NOT*** **include sales to WSLCB or sales to Out-of-state Distributors. They should be included in the totals of line 12 on the LIQ-774.**

(1)	Enter the Distributor's Liquor Control Board Six-digit licensee number. (Beware of multiple locations used by some Washington distributors.)
(2)	Show name of distributor and location (city where the distributor is receiving shipments).
(3)	Enter the total gallons of Cider sold during the reporting month. (Use only one line per distributor.)
(4)	Enter the total gallons of 14% & Under sold during the reporting month. (Use only one line per distributor.)
(5)	Enter the total gallons of Over 14% sold during the reporting month. (Use only one line per distributor.)
(6)	Calculate the total gallons sold to each distributor during the reporting month.
(7)	Enter the total gallons from the other pages of the LIQ-777 form (if multiple pages are used).
(8)	Calculate the total gallons for Cider, 14% & Under, and Over 14%. Enter the total amount of each column on line 11 of form LIQ-774.

Current licensee lists and reporting forms are available at LCB website:

http://www.liq.wa.gov/publications/WineandBeer.asp

Questions may be e-mailed to: beerwinetaxes@liq.wa.gov

LIQ 777-20-10/07