

OREGON LIQUOR CONTROL COMMISSION

SCHEDULE 8 CIDER - WINERY MONTHLY INVENTORY

SUMMARY STATEMENT OF ALCOHOLIC BEVERAGES PRODUCED, PURCHASED OR RECEIVED

For the Month of _____ Year _____

(Name of Licensee) _____

	BONDED WINE / CIDER			TAX PAID WINE / CIDER		
	Cider / Mead Gallons 7% & under	Cider / Wine Gallons 7.01% to 14%	Cider / Wine Gallons 14.01 % to 21 %	Cider / Mead Gallons 7% & under	Cider / Wine Gallons 7.01% to 14%	Cider / Wine Gallons 14.01 % to 21 %
1. Inventory (Actual Bottle Count) at beginning of month						
2. Inventory (Bulk) at beginning of month				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
3. Produced by Fermentation				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
4. Produced by Amelioration or Sweetening				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
5. Produced by Fortifying				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
6. Produced by Blending				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
7. Purchased or Received - Tax not paid (Schedule 3)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX			
8. Purchased or Received - Tax Paid	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX			
9. Received in Bond (Explain - From?)				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
10. Inventory Gains						
11. Other Additions (Explain)						
12. TOTAL TO ACCOUNT FOR (Total of Lines 1 to 11)						
Barrels (to calculate # of barrels take line 13 & divide by 31 gallons) (Total Barrels To Line 1 of Statement)		XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
13. Taxpaid Removals (Gallons)				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
14. Sales (Bottled Wine Received)	XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX			
15. Removed for Use as Distilling Material				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
16. Used for Amelioration or Sweetening				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
17. Used for Fortifying				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
18. Used for Blending				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
19. Transferred-out in Bond (Explain - Shipped To?)				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
20. Inventory Losses						
21. Other Deductions (Explain)						
22. Inventory (Actual Bottle Count) at end of month						
23. Inventory (Bulk) at end of month				XXXXXXXXXXXX	XXXXXXXXXXXX	XXXXXXXXXXXX
24. TOTAL ACCOUNTED FOR (Total of Lines 13 to 23) MUST AGREE WITH LINE 12						

SEE INSTRUCTIONS ON REVERSE SIDE

INSTRUCTIONS PRIVILEGE TAX SCHEDULE 8 CIDER / WINE

All Wineries must prepare this form.

A Winery Licensee is not authorized to import wine/cider/mead in bottles unless the brand of wine is owned by the licensee.

The information provided on this form must include all wine/cider/mead handled by the licensee during the calendar month, regardless of whether the wine was produced, purchased or received from sources within Oregon or from sources outside of Oregon.

Mead – made with grains or fruit and 7 % and under is considered **malt** for tax calculation
Mead – made with grains or fruit and 7.01 % and over is considered **wine** for tax calculation
Mead – without fruits or grains is considered **wine** for tax calculation (No matter what %)
Cider 7 % and under is considered **malt** for tax calculation
Cider 7.01 % and over is considered **wine** for tax calculation

Bonded Wine/Cider= Wine/Cider In Bond

Tax Paid Wine/cider = Wine/Cider removed from bond (tax paid) or Wine/Cider Imported into Oregon

All wine/cider is reported in gallons

- Line 1 Inventory (Bottled) at beginning of Month** - Enter the number of gallons of bottled inventory on hand at the beginning of the month. *This should match the Ending inventory of the previous month.*
- Line 2 Inventory (Bulk) at beginning of Month** - the actual bulk inventory on hand at the beginning of the month. *This should match the Ending inventory of the previous month.*
- Line 3 Produced by Fermentation** – Additions to Inventory due to Fermentation
- Line 4 Produced by Amelioration or Sweetening** - Additions to Inventory due to Amelioration or Sweetening
- Line 5 Produced by Fortifying** - Additions to Inventory due to Fortifying
- Line 6 Produced by Blending** - Additions to Inventory due to Blending
- Line 7 Purchased or Received – Tax not Paid (Schedule 3)** – Enter receipts of your own Brand that was imported into Oregon and no State tax was ever paid
- Line 8 Purchased or Received – Tax Paid**- Enter all instate purchases of your own brand received
- Line 9 Received in Bond (explain – From?)** – Enter all product Received in Bond and identify who the product was received from
- Line 10 Inventory Gains** – Enter any gains in inventory
- Line 11 Other Additions (Explain)** –Additions to Inventory, explain the addition
- Line 12 Total to Account For** - Total of Lines 1 through 11

Divide line 13 by 31 gallons to calculate the number of barrels – carry the number of barrels to line 1 of Privilege Tax Statement

- Line 13 Tax paid Removals** – Product removed from Bond. Federal and State taxes are due.
- Line 14 Sales (bottled Wine Received)** – Sales of Tax paid bottled Wine
- Line 15 Removed for Use as Distilling Material** – Product removed from inventory for Distilling
- Line 16 Used by Amelioration or Sweetening** - Product removed from inventory for Amelioration or sweetening
- Line 17 Used for Fortifying** - Product removed from inventory for Fortifying
- Line 18 Used for Blending** - Product removed from inventory for Blending
- Line 19 Transferred out In Bond** – Product transferred to another location in Bond, Explain who the product was transferred to.
- Line 20 Inventory Losses**- Inventory Losses
- Line 21 Other Deductions**- Other Deductions to inventory, explain the deduction.
- Line 22 Inventory (Actual Bottle Count) at end of Month**- Enter the actual bottled inventory on hand at the end of the month.
- Line 23 Inventory (Bulk) at end of Month** - the actual bulk inventory on hand at the end of the month
- Line 24 Total Accounted For** – Add lines 13 through 23

Line 12 and Line 24 Should Match Exactly

A physical inventory count is to be taken each month on bottled wine and annually for bulk wine. The inventory documents must be signed by the person responsible for the Inventory count, retained and made available for examination by State Auditors.

The Oregon privilege taxes accrue on all wine withdrawn from bond; therefore, wine from own manufacture in a tax paid room, bottling plant, or rectifying plant must have been reported as taxable at the time it was transferred.

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