



**Washington State
Liquor Control Board**

3000 PACIFIC AVE SE
PO BOX 43085
OLYMPIA WA 98504-3085
E-mail: beerwinetaxes@liq.wa.gov

**WASH. SPIRIT DISTRIBUTOR
SALES SUMMARY FEE REPORT
FORM LIQ-161
(3/12)**

License Number
 Licensee Name
 Location Address
 City, State & Zip

MONTH
 YEAR

If Revised Report
(Check Box)

PART 1: SPIRIT PURCHASES during the Month	(In LITERS)
TOTAL PURCHASED (Must agree with Line 6 of Form 161A) (1)	

PART 2: SPIRITS SOLD TO during the Month (In Liters)					
	A WA Spirit Retailers for On-Premise (Restaurants, Bars)	B WA Spirit Retailers for Off-Premise (Grocery / Liquor Stores)	C WASHINGTON SPIRIT DISTRIBUTORS	D SPIRITS EXPORTED From WASHINGTON	E MONTHLY TOTAL
Total LITERS SOLD (2)					

PART 3: SPIRITS TOTAL REVENUE SALES during the Month (Dollars)					
	A WA Spirit Retailers for On-Premise (Restaurants, Bars) (Subject to Fee)	B WA Spirit Retailers for Off-Premise (Grocery / Liquor Stores) (Subject to Fee)	C WASHINGTON SPIRIT DISTRIBUTORS (Subject to Fee)	D SPIRITS EXPORTED From WASHINGTON (NOT Subject to Fee)	E MONTHLY TOTALS
Total Sales Excluding Liquor Taxes (3)					
Product Sold Purchased from WA Distributor (4)					
NET SALES (Line 3 minus Line 4) (5)					

NOTE: (THE DISTRIBUTOR RATE TO ENTER IS 10% FOR THE FIRST 24 MONTHS AND 5% THEREAFTER)					Distributor FEE Rate	
Enter Appropriate Fee Rate 0.05 or 0.10 in Box 6					(6)	0.10

Certified True and Correct Under Penalty of Perjury		TOTALS
Signature of Person Completing Form	RETAILER On-Premise Sales FEE (Box 6 X Part 3, Line 5, Col A) (7)	
Printed Name	RETAILER Off-Premise Sales FEE (Box 6 X Part 3, Line 5, Col B) (8)	
Date	WA Distributor Sales FEE (Box 6 X Part 3, Line 5, Col C) (9)	
Telephone No.	TOTAL NET FEES DUE FOR CURRENT MONTH (10)	
2nd Telephone No. (if applicable)	PENALTIES for late reporting 2% per Month times Box (10) (11)	
E-Mail Address	(Credits) or Balances Due (if any) (12)	
	TOTAL DUE After Adjustments (13)	

Important: Include contact information of person completing the form in the event that accounting staff have questions.

WSLCB USE ONLY	
Amount Received	
Postmark	

Instructions for Completing LIQ-161 WA Spirit Distributor Sales Summary Fee Report

This report must be filed every month INCLUDING MONTHS WHEN THERE IS NO ACTIVITY. Reports must be postmarked on or before the 20th of the following month of reporting activity. When the 20th falls on a Saturday, Sunday, or legal holiday, the report must be postmarked by the U.S. Postal Service no later than the next postal business day.

Mail the original to: WSLCB, PO BOX 43085, Olympia, WA 98504-3085.

Receipt of the report is not acknowledged until both the report and fee due are received.

If no fee liability is due on LIQ 161, the report may be e-mailed to: beerwinetaxes@liq.wa.gov.

The FIRST Washington Distributor to receive the product is liable for the sales fees to the WSLCB.

Correction Report (check box): Include *changes only* (additions or subtractions) that need to be made to the original report.

The Tax Report (in Excel) has formulas in a variety of the cells (they are shaded) - ENTERING your license number will activate the cells with programmed computations. The PDF version of the Tax Report has NO formulas available.

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.
 Month: Enter the month of reported activities.
 Year: Enter the year of reported activities.

First column corresponds to the field number on the form. Enter the information as shown.

PART 1 SPIRIT PURCHASES FOR THE MONTH	
(1)	Enter the TOTAL Liters purchased and received during the month. (Must agree with line 6 of LIQ 161A form.)
PART 2 SPIRIT SALES DURING THE MONTH (In LITERS)	
(2)	In each column for each Transaction Category, enter the current month's sales in Liters . IMPORTANT: You must create a daily spreadsheet to show how the monthly totals listed were determined. (Blank Excel spreadsheet sheet available on WSLCB's web site.) Formula cell in column E (Adds columns A thru D).
PART 3 SPIRIT SALES DURING THE MONTH (In Dollars)	
(3)	In each column for each Transaction Category, enter current month's total sales (\$\$\$) - values BEFORE liquor liter and sales taxes are added (when applicable). IMPORTANT: You must create a daily spreadsheet to show how the monthly totals listed were determined. (Blank Excel spreadsheet available on WSLCB's web site.) Formula cell in column E (Adds columns A thru D).
(4)	In each column for each Transaction Category, enter current month's total sales (\$\$\$) - values BEFORE liquor liter and sales taxes are added (when applicable). These sales are of product purchased from another Washington Distributor. IMPORTANT: You must create a daily spreadsheet to show how the monthly totals listed were determined. (Blank Excel spreadsheet sheet available on WSLCB's web site.) Formula cell in column E (Adds columns A thru D).
(5)	Formula cell in each column (Line 3 minus Line 4) - Current month's net sales used to determine sales fees. Formula cell in column E (Adds columns A thru D).
Distributor Fee Rate: (TEN percent of the total revenue from all sales of spirits to retail licensees made during the month for which the fee is due for the first two years of licensure; and FIVE percent of the total revenue from all sales of spirits to retail licensees made thereafter.	
(6)	Enter to 0.05 or 0.10 rate in the cell.
Calculating Fees and Penalties	
(7)	Formula cell for computing the Distributor FEE on Net Sales to WA Retailers (On-Premise, i.e. - restaurants, bars). (Part 3, Line 5, Column A times 0.05 or 0.10 - the amount entered in cell 6). (These sales permitted after 2/29/2012.)
(8)	Formula cell for computing the Distributor FEE on Net Sales to WA Retailers (OFF-Premise, i.e. - grocery stores, liquor stores). (Part 3, Line 5, Column B times 0.05 or 0.10 - the amount entered in cell 6). (These sales permitted after 2/29/2012.)
(9)	Formula cell for computing the Distributor FEE on Net Sales to other Washington Spirit Distributors. (Part 3, Line 5, Column C times 0.05 or 0.10 - the amount entered in cell 6). (These sales permitted after 2/29/2012.)
(10)	Formula cell (Total of Lines 7, 8, and 9) - Total FEES that are owed for the current month.
(11)	Enter the amount of Penalties for late reporting. (Reports are due on the 20th of the following month.) Penalties accumulate at 2% per month and are determined by multiplying an unpaid balance by the computed percentage rate.
(12)	If any, enter the net amount of credits and balances owed for prior tax payments. (Enter/show credits as a negative number and balances owed as a positive number.)
(13)	Formula cell (Line 10 plus Line 11 plus or minus Line 12) - TOTAL DUE after the adjustments (if negative, then credit due).

Instructions for Completing LIQ-161A Washington Distributors Spirits Purchased Reports

This report is filed as a supplementary form to the WASH. Spirit Distributor Sales Summary Fee Report (LIQ-161). Completion of this form is only necessary if you have made purchases during the month.

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

Mail the original report with the LIQ 161 Spirit Distributor Summary Sales Fee Report to:
WSLCB, PO BOX 43085, Olympia, WA 98504-3085.

If no fee liability is due on LIQ 161, the report(s) may be e-mailed to: **beerwinetaxes@liq.wa.gov.**

The FIRST Washington Distributor to receive the product is liable for the sales fees to the WSLCB.

Correction Report (check box): Include *changes only* (additions or subtractions) that need to be made to the original report.

License Number: Enter your six digit Washington Liquor Control Board License Number.
 Licensee Name: Enter your Trade Name associated with the license number entered.
 Location Address: Enter the location address per the license number entered.
 City, State, Zip: Enter the location City, State, and Zip Code.

MONTH: Enter report month (month when the product was received).
 YEAR: Enter report year.

The Tax Report (in Excel) has formulas in a variety of the cells (they are shaded) - ENTERING your license number will activate the cells with programmed computations. The PDF version of the Tax Report has NO formulas available.

Part 1	First column corresponds to the field number on the form. Enter the information as indicated below. (Round to two decimal places.)
(1)	Enter the supplier's or representative's or Washington spirit distributor's WSLCB license number in column. Licensee Lists and Forms may be found on the website at: http://www.liq.wa.gov/taxreporting/main
(2)	Enter the trade name and the city where the supplier/representative/Washington spirit distributor is located. Use only one line per supplier. If you, the distributor, purchased foreign product directly from the foreign producer, enter an "F" in column (1) and indicate suppliers name and country that the product was purchased from.
(3)	Enter the total Liters purchased for the reporting month from each supplier.
(4)	Enter the total Liters for current working page. NOTE: This cell has a formula in it.
(5)	Enter the total Liters from the other pages (only if multiple pages used).
(6)	This amount should be the total Liters purchased for the reporting month, line 4 plus line 5. (This amount must agree with line 1 on LIQ 161.) NOTE: This cell has a formula in it.

**LIQ 161 SUPPORTING DETAIL SALES WORKSHEET
(RETAINED BY LICENSEE - NOT FILED)**

SALES CATEGORY: _____

PERIOD (MO/YR): _____

Day	PART 3		PART 2
	NET AMOUNT CHARGED EXCLUDING LIQUOR LITER AND LIQUOR SALES TAXES (if any) LINE 3 (\$\$\$)	PRODUCT SOLD ON LN 3 PREVIOUSLY PURCHASED FROM A WASH. DISTRIBUTOR LINE 4 (\$\$\$)	TOTAL LITERS SOLD LINE 2
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
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26			
27			
28			
29			
30			
31			
TOTALS			