









## Instructions for Completing LIQ 755 Washington Distributors Summary Tax 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 report with tax due to: WSLCB, PO BOX 43085, Olympia, WA 98504-3085. Receipt of the report is not acknowledged until both the report and tax liability due are received.

If no tax liability is due the report may be e-mailed to: beerwinetaxes@liq.wa.gov.

**The FIRST Washington Distributor to receive the product is liable for the taxes to the WSLCB. When sales occur between distributors tax reimbursement is handled through invoicing between the two distributors making the transaction.**

**No credits may be taken for product returned to Washington suppliers. The supplier must reimburse distributor for the tax credit.**

**Correction Report** (check box): Include *changes only* (additions or subtractions) that need to be made to the original report. If you have nothing to report for either beer or wine, you MUST check the NO Wine / NO Beer box, otherwise the report will appear as a missing 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.

<b>Part 1</b>	
	<b>First column corresponds to the field number on the form. Enter the information as indicated below. (Round to two decimal places)</b>
(1)	Enter the supplier or representative's WSLCB license number in column. <b>Licensee Lists and Forms may be found on the website at: <a href="http://www.liq.wa.gov/taxreporting/main">http://www.liq.wa.gov/taxreporting/main</a></b>
(2)	Enter the trade name and the city where the supplier/representative is located. <b>Use only one line per supplier except when both domestic and foreign product has been purchased from the same Authorized Representative Certificate of Approval Holder and/or Importer. List foreign and domestic product on separate lines. Report foreign by placing an "F" in the column titled Foreign Product.</b> 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.
(3,4,5)	Enter the total <b>liters</b> : cider, non-fortified, and fortified wine purchased for the reporting month in appropriate column.
(6,7)	Enter the total barrels purchased for the reporting month using the reporting tax rate of the supplier. If unknown, refer to Brewer's Tax Rate Per Barrel Table located at: <a href="http://www.liq.wa.gov/taxreporting/brewers-tax-rate">http://www.liq.wa.gov/taxreporting/brewers-tax-rate</a> <b>All foreign</b> beer purchased, purchases from an <b>Authorized Representative COA</b> , or classified as <b>strong beer</b> is reported at the high rate, (Column 6).
(8)	Enter the total Liters/Barrels from current working page.
(9)	Enter the total Liters/Barrels from the other pages (only if multiple pages used). <b>(Use LIQ 755A when more pages are needed.)</b>
(10)	This amount should be the total Liters/Barrels purchased for the reporting month.
(11)	Enter the total Liters/Barrels from LIQ-779 line 1 (show as negative number to reduce taxable Liters/Barrels).
(12)	This amount should be line 10 minus line 11 for the total taxable Liters/Barrels.

### Calculating Taxes, Penalties and any Adjustment

(13)	Multiply Cider Liters in line 12 by \$0.0814.
(14)	Multiply Non-Fortified Liters in line 12 by \$0.2292.
(15)	Multiply Fortified Liters in line 12 by \$0.4536.
(16)	Multiply 60,000 & Over Barrels in line 12 by \$23.58.
(17)	Multiply Under 60,000 Barrels in line 12 by \$4.782.
(18)	Enter total wine taxes due from lines 13,14 and 15.
(19)	Enter total beer taxes due from lines 16 and 17.
(20)	Enter the total tax credit calculated on Line 16 of the LIQ-779-A form. (Show as a negative number to reduce taxes owed - \$8.080 per Barrel rate.)
(21)	Enter total taxes due from adding lines 18 and 19, minus line 20.
(22)	Enter the amount of penalties (Reports are due the 20th of the following month and penalties accumulate at <b>2% of tax due every</b> month after the due date)
(23)	Enter amount of any credit as a negative number (subtract from total). Enter balance due as a positive number (add to total).
(24)	Total of lines 21, 22, and 23.

### Certified True and Correct Under Penalty of Perjury

	Signature of person completing form:
	Enter printed name of person who completed the form.
	Enter the date form was completed.
	Enter the telephone number of person who completed the form.
	Enter the E -mail address for contact purposes.

## Instructions for Completing LIQ 779 Washington Distributors Summary Tax Credit Report

This report is filed as a supplementary form to the Washington Distributors Summary Tax Report (LIQ-755). Completion of this report is only necessary if you have the following credit activity: Sales to Washington Military Installations, Interstate Common Carriers (ICC), export from the state, filed claims against freight carriers, or destroyed product under WAC 314-19-015 (2)(B).

License Number: Enter your six digit Washington Liquor Control Board License Number.  
 License 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 (*not mailing address*) City, State, and Zip Code.  
 MONTH: Enter report month (month when the product was received (*not invoice date*)).  
 YEAR: Enter report year.  
 Check Box: Check box if this is a revised report.

<b>DESTRUCTION and FREIGHT CLAIMS</b>	<p>Licensee must notify liquor enforcement officer in advance for destruction of more than fifty cases of wine or two hundred cases of beer. Licensee must report the destroyed product on the next monthly report. The licensee must keep records showing the reason for the destruction and an inventory of products destroyed. The records must be kept on the licensed premises and available for inspection by board employees for a period of three years.</p> <p>Licensee must provide documentation from the freight company with the report if they are claiming a credit due to freight damage.</p> <p>The unsalable product must be destroyed within the state of Washington (per RCW 66.24.305).</p>
<b>PART 1</b>	<p><b>CREDITS FOR SALES TO MILITARY RESERVATION IN WA, INTERSTATE COMMON CARRIERS (ICC), SALES TO OUT OF STATE, FREIGHT CLAIMS, and DESTRUCTION.</b>          First column corresponds to number on form. Enter the information as shown.</p>
(2,3,4)	Column for Cider, column for wine that is Non-Fortified, column for wine that is Fortified.
	For licensee reporting status refer to web site <a href="http://www.liq.wa.gov/taxreporting/main">http://www.liq.wa.gov/taxreporting/main</a>
(5)	Column for beer suppliers who report at high rate; to include all foreign product, all product purchased from Beer Authorized Representatives COA, and strong beer. ( <i>strong beer is described as: malt beverage that contains more than eight percent of alcohol by weight, which is approximately ten percent of alcohol by volume</i> ).
(6)	Column for beer suppliers who report at low rate.
(7)	Enter total liters/barrels sold to Military and ICC in columns 2, 3, and 4 for wine; 5 and 6 for beer.
(8)	Enter total liters/barrels sold to Out of State in columns 2, 3, and 4 for wine; 5 and 6 for beer.
	<b>NOTE: Do not list on form credit memos from Out of State wineries short shipments. List them on your WA Wine Distributors Summary Tax Report LIQ-755. Do not take credit for product returned to WA wineries and breweries. The winery or brewery must credit you for the tax.</b>
(9)	Enter total liters/barrels claimed against Freight Carriers in columns 2, 3, 4, 5, and 6; must attach copy of claim to monthly report.
(10)	Enter total liters/barrels destroyed for reporting month in columns 2, 3, 4, 5, and 6.
(11)	Calculate total credits. These amounts should be shown on Form LIQ-755, (line 11) as a negative number. Subtract credits from total taxable liters/barrels (line 10).
<b>PART 2:</b>	<p><b>NOTE: Part 2 only includes credits for sales made to out of state, freight claims, and destructions; (Lines 8, 9, 10 in Part 1), DO NOT INCLUDE MILITARY OR ICC.</b></p> <p>The information in Part 2 must be summarized by listing the producing winery, brewery, or Representative COA in column numbers 12 through 18. Use the WSLCB license number for the winery, brewery, or Representative COA, (one line only per licensee). Do not use brand labels. <b>DO NOT LIST OTHER DISTRIBUTOR'S - only producer's of product and COA Rep's.</b></p>
(12)	Enter the WSLCB six digit license number of the winery, brewery, or Rep COA.
(13)	Enter licensee name and city where the producing winery, brewery, or Rep COA is located. If product was foreign enter an "F" in the column titled Foreign Product. If you, the distributor purchased foreign product directly from the foreign producer, indicate by entering an "F" in Column 12, <b>do not enter your license number.</b>
(14,15,16)	Enter the total liters for Cider, Non-Fortified, and Fortified. Use only one line per supplier, unless having to report foreign product separately.
(17,18)	Enter the total Barrels for beer in the appropriate reporting rate for the supplier. Use only one line per supplier, unless having to report foreign product separately.
(19)	Enter total liters/barrels from this page.
(20)	Enter total liters/barrels from all other LIQ_779 pages (if multiple pages used).
(21)	<b>Enter total liters/barrels from Lines (19) &amp; (20). The detail total amount MUST equal totals of Lines 8, 9, and 10 in PART 1</b>

Instructions for Completing **LIQ 779A**  
**Washington Distributors Summary Tax Credit Report**  
**(Used For \$8.08 Per Barrel Tax Credit [high rate prior to June 1, 2010] )**

This report is filed as a supplementary form to the Washington Distributors Summary Tax Report (LIQ-755). Completion of this report is only necessary if you have the following credit of \$8.08 per barrel: Sales to Washington Military Installations, Interstate Common Carriers (ICC), export from the state, filed claims against freight carriers, or destroyed product under WAC 314-19-015 (2)(B).

License Number: Enter your six digit Washington Liquor Control Board License Number.  
 License 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 (*not mailing address*) City, State, and Zip Code.  
 MONTH: Enter report month (month when the product was received (*not invoice date*)).  
 YEAR: Enter report year.  
 Check Box: Check box if this is a revised report.

<b>DESTRUCTION and FREIGHT CLAIMS</b>	<p>Licensee must notify their local liquor enforcement officer in advance for destruction of more than two hundred cases of beer. Licensee must report the destroyed product on the next monthly report. The licensee must keep records showing the reason for the destruction and an inventory of products destroyed. The records must be kept on the licensed premises and available for inspection by board employees for a period of three years.</p> <p>Licensee must provide documentation from the freight company with the report if they are claiming a credit due to freight damage.</p> <p>The unsalable product must be destroyed within the state of Washington (per RCW 66.24.305).</p>
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<b>PART 1</b>	<p><b>CREDITS FOR SALES TO MILITARY RESERVATION IN WA, INTERSTATE COMMON CARRIERS (ICC), SALES TO OUT OF STATE, FREIGHT CLAIMS, and DESTRUCTION.</b>                  First column corresponds to number on form. Enter the information as shown.</p>
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**For licensee reporting status refer to web site: <http://www.liq.wa.gov/taxreporting/main>**

High rate to also include all foreign product, all product purchased from Beer Authorized Representatives COA, and strong beer. (*strong beer is described as: malt beverage that contains more than eight percent of alcohol by weight, which is approximately ten percent of alcohol by volume*).

**NOTE:** Do not list on form credit memos from Out of State brewery short shipments. List them on your WA Beer Distributors Summary Tax Report LIQ-755. Do not take credit for product returned to WA breweries. The brewery must credit you for the tax.

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| (2) | Column for 60,000 & Over Barrels / Beer Taxed at the High Rate   |
| (3) | Enter total barrels sold to Military and ICC on Line 3 of Column 2.  |
| (4) | Enter total barrels sold to Out-of-State on Line 4 of Column 2.  |
| (5) | Enter total barrels claimed against Freight Carriers on Line 5 of Column 2. Must attach a copy of claim to monthly report. |
| (6) | Enter total barrels destroyed for reporting month on Line 6 of Column 2.   |
| (7) | Calculate total barrels being reported.  |

<b>PART 2:</b>	<p><b>NOTE: Part 2 only includes credits for sales made to out of state, freight claims, and destructions; (Lines 4,5,6 in Part 1), NOT MILITARY OR ICC.</b></p> <p>The information in Part 2 must be summarized by listing the producing brewery, or Representative COA in column 10. Use the WSLCB license number for the brewery, or Representative COA, ( one line only per licensee). Do not use brand labels. <b>DO NOT LIST OTHER DISTRIBUTOR'S - only producer's of product and COA Rep's.</b></p>
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| (8)  | Enter the WSLCB six digit license number of the brewery, or Rep COA.   |
| (9)  | Enter licensee name and city where the producing brewery, or Rep COA is located. If product was foreign enter an "F" in the column titled Foreign Product. If you, the distributor purchased foreign product directly from the foreign producer, indicate by entering an "F" in Column 8, <b>do not enter your license number.</b> |
| (10) | Enter the total barrels for beer paid at the rate of \$8.08 for the supplier. Use only one line per supplier, unless having to report foreign product separately.  |
| (11) | Enter total barrels from this page.  |
| (12) | Enter total barrels from all other LIQ-779-A pages (if multiple pages used).   |
| (13) | <b>Enter total barrels from Lines (11) &amp; (12). The detail total amount MUST equal totals of Lines 4, 5, and 6 in PART 1.</b>   |

<b>PART 3: TAX CREDIT COMPUTATION</b>
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| (14) | Enter total barrels from Line 7 of Part 1 of this page.  |
| (15) | Enter total barrels from Line 7 of Part 1 from all other LIQ-779-A pages (if multiple pages used).                     |
| (16) | Enter total barrels being used to compute credit (Line 14 plus Line 15).   |
| (17) | <b>Enter total TAX CREDIT computed based on \$8.080 per barrel. (NOTE: Transfer value to Line 20 of form LIQ 755.)</b> |