



**Washington State
Liquor Control Board**

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

**CRAFT DISTILLERY SUMMARY TAX REPORT
FORM LIQ-988
(Revised 7-11)**

License Number
 License Name
 Location Address
 City, State & Zip

MONTH
YEAR

If Revised Report
(check box)

(NOTE: Per RCW 66.24.140 at least 50% of raw materials must be from products grown in Washington State. The 50% requirement applies to each type of spirit produced.)

PART I: PRODUCTION		A	B	C	D	E	F	Raw Material Usage for the month (In pounds)	
Type of SPIRIT (i.e. - Rum, Gin, Vodka) (1)								Total Raw Material for the Month (7)	
Main Raw Material Used (in pounds) (2)								Total Washington Grown (8)	
Other Raw Material Used (in pounds) (3)								Percent Washington Grown (9)	
Other Raw Material Used (in pounds) (4)								(Line 9 must be 50% or More)	
Other Raw Material Used (in pounds) (5)									
Total % WA Grown Raw Materials (6)									
Liquid Ingredients - (i.e. Wine)		(Report Lines 10 thru 13 in Liquid Gallons)						Liquid Material Usage for the month (In liquid gallons)	
Main Liquid Ingredient Received/Used (10)								Total Liquid Material for the Month (15)	
Other Liquid Ingredient Received/Used (11)								Total Liquid from Washington Grown (16)	
Other Liquid Ingredient Received/Used (12)								Percent from Washington Grown (17)	
Other Liquid Ingredient Received/Used (13)								(Line 17 must be 50% or More)	
Total % Liquid from WA Grown Material (14)									
CURRENT MONTH'S PRODUCTION:		(For Each Spirit Type - Report Lines 18 thru 26 in PROOF Gallons)						(YTD Prod. Total Must NOT exceed 60,000 Proof Gallons) TOTAL PRODUCTION FOR CALENDAR YEAR	
From TTB 5110.40 enter Line 14 in Part 1 (18)								Prior Month's YTD Production Total (24)	
From TTB 5110.11 enter Lines 20 thru 22 (19)								PLUS: Current Month's Production Total (25)	
NET PRODUCTION (Line 18 minus 19) (20)								YTD PRODUCTION TOTAL (26)	
Owned But Produced by OTHERS (21)									
Produced For OTHERS - Part of Line 20 (From TTB 5110.40 enter Line 10 in Part 1) (22)									
PRODUCTION TOTAL (Line 20 plus Line 21) (23)									

PART II: SALES		1	2	3	4	5	6	7	8	9	10
Type of SPIRIT (i.e. - Rum, Gin, Vodka) (27)											
Size of Bottles (in Liters) (28)											
WSLCB Brand Code (29)											
Retail Unit Price (Per WSLCB) (30)											
Wholesale Unit Price Charged to WSLCB (31)											
Product Bottled This Month (# of bottles) (32)											
(Record the Number of Bottles For Each Product on Lines 33 & 34 Below)											
Non-Taxable Sales -		1	2	3	4	5	6	7	8	9	10
Out of State Wholesale Sales and Samples (33)											
Shipments to WSLCB's Distribution Center (34)											
(Record the Number of Bottles For Each Product on Lines 35, 36, & 37 Below)											
Taxable Sales At Distillery -		1	2	3	4	5	6	7	8	9	10



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Sales to Consumers (35)											
Samples Consumed on Premise (Tasting) (36)											
Samples to Retailers (37)											
Total Taxable Bottles (38)											

Total Taxable Sales/Samples - at Distillery (39)											
Total Wholesale Costs (40)											

Commision Computation is 0.2207 X Line (41) =

TOTAL TAXABLE SALES / SAMPLES (41)	
Less: TOTAL WHOLESALE COST (42)	
SUBTOTAL (43)	
Commission on Taxable Sales/Samples at Distillery (44)	
Penalties for late reporting 2% per month (45)	
Refunds or Balances Due (if any) (46)	
NET TOTAL DUE (47)	

Certified True and Correct Under Penalty of Perjury	
Signature of Person Completing Form	<input type="text"/>
Printed Name	<input type="text"/>
Date	<input type="text"/>
Telephone No.	<input type="text"/>
Email Address	<input type="text"/>

WSLCB USE ONLY			
Payee No.	<input type="text"/>	Amount Received \$	<input type="text"/>
Vendor No.	<input type="text"/>	Postmark	<input type="text"/>

Instructions for Completing the **Craft Distillery Summary Tax Report - Form (LIQ-988)**.

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.

The Tax Report has formulas in a variety of the cells - ENTERING your license number will activate the cells with programmed computations.

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

PART I	PRODUCTION ACTIVITIES
	This section must agree with the production activity reported on TTB F 5110.40 FORM for the same month.
(1)	List TYPE of Spirit with production being reported in columns A thru G (i.e. - GIN, VODKA, WHISKEY, RUM, etc.). (IMPORTANT: EACH TYPE OF SPIRIT PRODUCED MUST HAVE AT LEAST 50 PERCENT WASHINGTON GROWN MATERIAL USED IN THE PRODUCTION PROCESS.)
(2)	Enter the main RAW material used. (Nearest pound)
(3)	Enter other RAW material used. (Nearest pound)
(4)	Enter other RAW material used. (Nearest pound)
(5)	Enter other RAW material used. (Nearest pound)
(6)	Enter the percentage of Washington Grown materials for each column with activity listed. (Two decimal places)
(7)	Enter total pounds of RAW Material for the month. This should be the total of Lines 2 thru 5, Columns A thru F. (Nearest pound)
(8)	Enter the total Washington Grown materials for the month. Washington portion of Lines 2 thru 5, Columns A thru F. (Nearest pound)
(9)	Percentage formula cell (Line 8 divided by Line 7). (NOTE: Washington portion must be at least 50 percent.) (Two decimal places)
	LIQUID INGREDIENTS received / used in production process. (i.e. - Wine) (Do NOT report water)
(10)	Enter the main LIQUID ingredient received and used. (Nearest gallon)
(11)	Enter other LIQUID ingredient received and used. (Nearest gallon)
(12)	Enter other LIQUID ingredient received and used. (Nearest gallon)
(13)	Enter other LIQUID ingredient received and used. (Nearest gallon)
(14)	Enter the percentage of Liquid Ingredients from Washington Grown materials for each column with activity listed. (Two decimal places)
(15)	Enter total gallons of Liquid Ingredients for the month. This should be the total of Lines 10 thru 13, Columns A thru F. (Nearest gallon)
(16)	Enter the total gallons of Liquid Ingredients from Washington Grown materials for the month. Washington portion of Lines 10 thru 13, Columns A thru F. (Nearest gallon)
(17)	Percentage formula cell (Line 16 divided by Line 15). (NOTE: Washington portion must be at least 50 percent.) (Two decimal places)
	Proof gallons are computed by multiplying liquid gallons time alcohol proofs (i.e. - 80 proof is 0.80 X liquid gallons). (Two decimal places for all lines in this section)
(18)	In each column for each type of spirit, enter current months production in proof gallons (see Part 1, Line 14 of the TTB F 5110.40 form).
(19)	In each column for each type of spirit, enter current months production losses in proof gallons (Add together Lines 20, 21, and 22 of the TTB F 5110.11 form).
(20)	Formula cell in each column (Line 18 minus Line 19) - determines the Current month's Net Production for each type of spirit.
(21)	In each column for each type of spirit, enter the current months production of product that was produced by OTHER licensed bonded facilities on your behalf that you owned. Enter in proof gallons . (CONTRACTED PRODUCTION)
(22)	In each column for each type of spirit, enter the current months production of product that was produced at your distillery for OTHER licensed bonded facilities. Enter in proof gallons (see Part 1, Line 10 of the TTB F 5110.40 form). (CONTRACTED PRODUCTION)
(23)	Formula cell in each column (Line 20 plus Line 21) - determines the Current month's Total Production for each type of spirit.
(24)	Enter Year-To-Date total from the prior month's report. At the start of a calendar year, enter a zero.
(25)	Formula cell (Add columns A thru F of Line 23) - Current month's total proof gallons .
(26)	Formula cell (Line 24 plus Line 25) - Year-to-date total proof gallons . (NOTE: Must NOT exceed 60,000 proof gallons during the year.)
PART II	SALES AND SAMPLE ACTIVITIES AND INFORMATION
(27)	List TYPE of Spirit being reported in each columns 1 thru 10. (i.e. - GIN, VODKA, WHISKEY, RUM, etc.)
(28)	Enter the size of the bottles reported in each column. (Liter Sizes: i.e. - .750 L, .375 L, .050 L, etc.)
(29)	Enter the Washington State Liquor Control Board's assigned brand code numbers for each product listed. (Six Digit Code)
(30)	Enter the Washington State Liquor Control Board's established retail prices. (Unit Price)
(31)	Enter the wholesale price charged to the Washington State Liquor Control Board. (Unit Cost)
	BOTTLING ACTIVITIES - (Record the number of bottles in each column)
(32)	Enter the number of bottles bottled for the month for each type of spirit and size.

Instructions for Completing the **Craft Distillery Summary Tax Report - Form (LIQ-988)**.

	NON-TAXABLE SALES AND SAMPLES - (Record the number of bottles in each column)
(33)	Enter the number of bottles shipped out-of-state for wholesale sales and/or samples.
(34)	Enter the number of bottles shipped to the Washington State Liquor Control Board's Distribution Center for state use.
	TAXABLE SALES AND SAMPLES - (Record the number of bottles in each column)
(35)	Enter the number of bottles sold to consumers at the distillery. (Limit of 2 liters per adult per day.)
(36)	Enter the number of bottles used for sample tasting by consumers at the distillery. (Limit of 2 oz in total per adult per day.)
(37)	Enter the number of bottles used for samples at Retailers.
(38)	Formula cell in each column (Line 35 plus Line 36 plus Line 37) - Total taxable bottles sold and sampled.
	Taxable Sales And Cost Computational Section
(39)	Formula cell in each column (Line 38 times Line 30) - Total retail value of taxable sales and samples.
(40)	Formula cell in each column (Line 38 times Line 31) - Total cost value of taxable sales and samples.

	Calculating Taxes, Commission, Penalties
(41)	Formula cell (Adding Columns 1 thru 10 of Line 39) - Total taxable sales and samples.
(42)	Formula cell (Adding Columns 1 thru 10 of Line 40) - Total wholesale cost of taxable sales and samples.
(43)	Formula cell (Line 41 minus Line 42) - Subtotal, amount owed before commission deduction.
(44)	Formula cell (Line 41 times the contracted commission rate paid) - Total commission earned and deducted from taxable sales and samples.
(45)	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.
(46)	If any, enter the net amount of refunds and balances owed for prior tax payments. (Enter/show refunds as a negative number and balances owed as a positive number.)
(47)	Formula cell (Line 43 minus Line 44 plus Line 45 plus or minus Line 46) - Total Due after the adjustment (if negative, then credit due).

NOTE: Washington Retailers must purchase your liquor products from the State or Contract Liquor Stores.