



**Washington State
Liquor Control Board**

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

**CRAFT DISTILLERY PRODUCTION AND
SALES SUMMARY FEE REPORT**
FORM LIQ-112
(Revised 2/12)

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 1: PRODUCTION		A	B	C	D	E	
Type of SPIRIT (i.e. - Whiskey, Gin, Vodka)	(1)						
ALCOHOL PROOF (for each spirit)	(2)						
Main Raw Material Used (in pounds)	(3)						
Other Raw Material Used (in pounds)	(4)						
Other Raw Material Used (in pounds)	(5)						
Other Raw Material Used (in pounds)	(6)						
Total % WA Grown Raw Materials	(7)						
"ERROR" MESSAGE IN LINE 10 MEANS THIS LINE IS LESS THAN LINE 9 WHICH IS NOT POSSIBLE =>				Raw Material Usage for the Month (in pounds)			
				Total Raw Material for the Month		(8)	
				Total Washington Grown		(9)	
LIQUID Ingredients - (i.e. Wine) (Report Lines 11 thru 14 in LIQUID Gallons)				(LINE 10 must be 50% or More) =>			
		A	B	C	D	E	
Main Liquid Ingredient Received/Used	(11)						
Other Liquid Ingredient Received/Used	(12)						
Other Liquid Ingredient Received/Used	(13)						
Other Liquid Ingredient Received/Used	(14)						
Total % Liquid from WA Grown Material	(15)						
"ERROR" MESSAGE IN LINE 18 MEANS THIS LINE IS LESS THAN LINE 17 WHICH IS NOT POSSIBLE =>				Liquid Material Usage for the Month (in liquid gallons)			
				Total Liquid Material for the Month		(16)	
				Total Liquid from Washington Grown		(17)	
CURRENT MONTH'S PRODUCTION: (Report Lines 19 thru 27 in PROOF Gallons)				(LINE 18 must be 50% or More) =>			
		A	B	C	D	E	
From TTB 5110.40 enter Line 14 in Part 1	(19)						
From TTB 5110.11 enter Lines 20 + 21 + 22	(20)						
NET PRODUCTION (Line 19 minus 20)	(21)						
Owned But Produced by OTHERS	(22)						
PRODUCTION TOTAL (Line 21 plus Line 22)	(23)						
Produced For OTHERS - Part of Line 21 above (From TTB 5110.40 enter Line 10 in Part 1)	(24)						
				TOTAL PRODUCTION FOR CALENDAR YEAR (YTD Production Total Must NOT exceed 60,000 Proof Gallons)			
				Prior Month's YTD Production Total		(25)	
				PLUS: Current Month's Production Total		(26)	
				YTD PRODUCTION TOTAL		(27)	
CURRENT MONTH'S BOTTLING:		A	B	C	D	E	
Type of SPIRIT (i.e. - Whiskey, Gin, Vodka)	(28)						
QUANTITY IN LITERS	(29)						
QUANTITY IN PROOF GALLONS	(30)						



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PART 2: QUANTITIES REMOVED FOR:	I Retail on Premise to Consumers	II WA Spirit Retailers for On-Premise	III WA Spirit Retailers for Off-Premise	IV WA Spirit Distributors	V EXPORTS, WSLCB, & DONATIONS	VI MONTHLY TOTALS
LITERS SOLD (31)						
LITERS SAMPLED/DONATED (32)						
TOTAL LITERS (33)						
PROOF GALLONS SOLD (34)						
PR. GALS SAMPLED/DONATED (35)						
TOTAL PROOF GALLONS (36)						

[NOTE: Line 36 (Col VI) TOTAL should EQUAL the TOTAL of TTB'S 5110.40 (Col L, Lines 1 + 4) plus 5110.11 (Col M, Lines 7 + 10) plus 5110.28 (Col C, Lines 13 + 16) plus (Col B + C, Lines 33 + 36)]

PART 3: SPIRIT SALES (\$\$\$)	I Retail on Premise to Consumers (LN 38 Subject to Retail Fee)	II WA Spirit Retailers for On-Premise (LN 38 Subject to Dist Fee)	III WA Spirit Retailers for Off-Premise (LN 38 Subject to Dist Fee)	IV WA Spirit Distributors (NOT Subject to Fees)	V EXPORTS & WSLCB (NOT Subject to Fees)	VI MONTHLY TOTALS
TOTAL AMOUNT CHARGED (Sale INCLUDING Liquor Liter Tax and Liquor Sales Tax) (37)						
NET AMOUNT CHARGED (Sale EXCLUDING Liquor Liter Tax and Liquor Sales Tax) (38)						

NOTE: (THE DISTRIBUTOR RATE TO ENTER IS 0.10 FOR THE FIRST 24 MONTHS AND 0.05 THEREAFTER)	DIST. FEE RATE
Enter Appropriate Fee Rate (0.05 or 0.10) in Box 39 (39)	0.10

	TOTALS
Retail Sales on Premise Retail FEE (0.17 X Line 38, Col I of Part 3) (40)	
Retailer On-Premise Dist. FEE (Box 39 X Line 38, Col II of Part 3) (41)	
Retailer Off-Premise Dist. FEE (Box 39 X Line 38, Col III of Part 3) (42)	
TOTAL FEES DUE FOR CURRENT MONTH (43)	
Penalties For Late Reporting (2% per Month times Box 43) (44)	
(Credits) or Balances Due (if any) (45)	
TOTAL DUE After Adjustments (46)	

Certified True and Correct Under Penalty of Perjury	
Signature of Person Completing Form	
Printed Name	
Date	
Telephone No.	
Email Address	

WSLCB USE ONLY			
Payee No.		Amount Received \$	
Vendor No.		Postmark	

Instructions for Completing the **Craft Distillery Production And Sales Summary Fee Report - Form (LIQ-112)**.

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 (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.

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

PART 1 PRODUCTION AND BOTTLING 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 E (i.e. - GIN, VODKA, WHISKEY, etc.). (IMPORTANT: EACH TYPE OF SPIRIT PRODUCED MUST HAVE AT LEAST 50 PERCENT WASHINGTON GROWN MATERIAL USED IN THE PRODUCTION PROCESS.)
(2)	Enter the alcohol content (Proof) for the Spirit listed.
(3)	Enter the main RAW material used. (Nearest pound)
(4)	Enter other RAW material used. (Nearest pound)
(5)	Enter other RAW material used. (Nearest pound)
(6)	Enter other RAW material used. (Nearest pound)
(7)	Enter the percentage of Washington Grown materials for each column with activity listed. (Two decimal places)
(8)	Formula cell that totals Lines 3 thru 6, Columns A thru E to determine the total pounds of RAW Material for the month. (Nearest pound)
(9)	Enter the total Washington Grown materials for the month. Washington portion of Lines 3 thru 6, Columns A thru E. (Nearest pound)
(10)	Percentage formula cell (Line 9 divided by Line 8). (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)	
(11)	Enter the main 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 other LIQUID ingredient received and used. (Nearest gallon)
(15)	Enter the percentage of Liquid Ingredients from Washington Grown materials for each column with activity listed. (Two decimal places)
(16)	Formula cell that totals Lines 11 thru 14, Columns A thru E to determine the total gallons of Liquid Ingredients for the month. (Nearest gallon)
(17)	Enter the total gallons of Liquid Ingredients from Washington Grown materials for the month. Washington portion of Lines 11 thru 14, Columns A thru E. (Nearest gallon)
(18)	Percentage formula cell (Line 17 divided by Line 16). (NOTE: Washington portion must be at least 50 percent.) (Two decimal places)
Proof gallons are computed by multiplying liquid gallons times the alcohol proof (i.e. - 80 proof is 0.80 X liquid gallons) (Two decimal places for all lines in this section)	
(19)	In each column for each type of spirit, enter current month's production in Proof gallons (see Part 1, Line 14 of the TTB F 5110.40 form).
(20)	In each column for each type of spirit, enter current month's production losses in Proof gallons (Add together Lines 20, 21, and 22 of the TTB F 5110.11 form).
(21)	Formula cell in each column (Line 19 minus Line 20) - determines the Current month's Net Production for each type of spirit.
(22)	In each column for each type of spirit, enter the current month's production of product that was produced by OTHER licensed bonded facilities on your behalf that you owned. Enter in Proof gallons. (CONTRACTED PRODUCTION)
(23)	Formula cell in each column (Line 21 plus Line 22) - determines the Current month's Total Production for each type of spirit.
(24)	In each column for each type of spirit, enter the current month's 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)
(25)	Enter Year-To-Date total from the prior month's report. At the start of a calendar year, enter a zero
(26)	Formula cell (Adds columns A thru F of Line 23) - Current month's total Proof gallons .
(27)	Formula cell (Line 25 plus Line 26) - Year-to-date total Proof gallons . (NOTE: Must NOT exceed 60,000 Proof gallons during the year.)
Current Month's Bottling Activities	
(28)	Formula cell that copies the TYPE of Spirit from Line 1, columns A thru E (i.e. - GIN, VODKA, WHISKEY, etc.).
(29)	In each column for each type of spirit, enter current month's bottling total in Liters .
(30)	In each column for each type of spirit, enter current month's bottling total in Proof gallons .

Instructions for Completing the **Craft Distillery Production And Sales Summary Fee Report - Form (LIQ-112)**.

PART 2 REMOVALS FOR SALES AND SAMPLES (in liters and proof gallons)	
(31)	In each column for each Transaction Category, enter current month's sales in Liters .
(32)	In each column for each Transaction Category, enter current month's samples. In addition, enter all donations to qualified non-profits (per 501C (3) or (6) of the IRS Code) for the month in column V only. These entries are to be in Liters .
(33)	Formula cell in each column (Line 31 plus Line 32) - Current month's total sales and samples in Liters .
(34)	In each column for each Transaction Category, enter current month's sales in Proof gallons .
(35)	In each column for each Transaction Category, enter current month's samples. In addition, enter all donations to qualified non-profits (per 501C (3) or (6) of the IRS Code) for the month in column V only. These entries are to be in Proof gallons .
(36)	Formula cell in each column (Line 34 plus Line 35) - Current month's total sales and samples in Proof gallons .
	Formula cells in column VI (Adds columns I thru V for each line).

PART 3 SALES (in dollars)	
(37)	In each column for each Transaction Category, enter current month's total sales (\$\$\$) - values AFTER liquor liter and sales taxes are added. Formula cell in column VI (Adds columns I thru V).
(38)	In each column for each Transaction Category, enter current month's total sales (\$\$\$) - values BEFORE liquor liter and sales taxes are included. Formula cell in column VI (Adds columns I thru V).

Distributor Fee Rate (NOTE - Fee is 10% the first 24 months and then reduces to 5% thereafter.)	
(39)	Enter to 0.05 or 0.10 rate in the cell.

Calculating Fees and Penalties	
(40)	Formula cell for computing the Retail FEE on Retail on Premise Sales (consumers) (Line 38, Column I times 0.17).
(41)	Formula cell for computing the Distributor FEE on Sales to WA Retailers (On-Premise, i.e. - restaurants, bars). (Line 38, Column II times 0.05 or 0.10 - the amount entered in cell 39). (These sales permitted after 2/29/2012.)
(42)	Formula cell for computing the Distributor FEE on Sales to WA Retailers (OFF-Premise, i.e. - grocery stores, liquor stores). (Line 38, Column III times 0.05 or 0.10 - the amount entered in cell 39). (These sales permitted after 2/29/2012.)
(43)	Formula cell (Total of Lines 40, 41, and 42) - Total FEEs that are owed for the current month.
(44)	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.
(45)	If any, enter the net amount of refunds and balances owed for prior tax payments. (Enter/show credits as a negative number and balances owed as a positive number.)
(46)	Formula cell (Line 43 plus Line 44 plus or minus Line 45) - TOTAL DUE after the adjustments (if negative, then credit due).

LIQ-112-2/12