

**Instructions for Completing form LIQ 162
Spirit Certificate of Approval Holder Summary Fee Report**

This report must be completed by Spirit Certificate of Approval Holders each month. The report must be postmarked on or before the 20th of the month following activity. When the 20th falls on a Saturday, Sunday, or a legal holiday, the filing must be postmarked by the U.S. Postal Service no later than the next postal business day. **A report must be filed including those months when there is no activity.**

Revision report (check box): Changes that need to be made to your original report, by either adding only that which was not included or subtract from original amounts by a negative number.

Mail the original report with payment 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 the report may be e-mailed to: spiritfees@liq.wa.gov

License Number: Enter Washington State Liquor Control Board (WSLCB) 6 digit licensee number.
License Name: Enter trade name per 6 digit license number assigned by the WSLCB.
Location Address: Enter location address of licensee number.
City, State, Zip: Enter City, State and Zip Code per licensee number.

MONTH: Enter month for which activity occurred.
YEAR: Enter year for which activity occurred.

The Tax Report (in Excel) has formulas in a variety of the cells. Entering your license number will activate the shaded 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.

Part 1	NON-FEE SALES
	Enter the information as shown (round to two decimal places). Report in Liters.
(1)	Enter the WSLCB license number of spirit distributor or spirit importer. (Check for current license numbers by location.) Licensee Lists and Forms may be found on the website at: http://www.liq.wa.gov/records/frequently-requested-lists
(2)	Enter name of spirit distributor / spirit importer. Use only one line per spirit distributor / spirit importer.
(3)	Enter the city location (where the licensee is receiving shipments).
(4)	Enter the total Liters sold to spirit distributor / spirit importer.
(5)	Enter the total Liters sold from the other pages (only if multiple pages used).
(6)	NON-FEE SALES TOTAL. Enter the total Liters this page plus total from Line (5). This is your total Liters sold to WA Spirit Distributors/Spirit Importers for reporting month. This is a formula cell.

Part 2	FEE SALES
	<u>Shipments sold directly to Washington Retailers</u>
	Report in Dollars.
(7)	Enter the total gross sales from LIQ 162A line (11) for direct sales to Washington Retailers.
(8)	Enter the appropriate fee rate. It is 0.10 during the first 24 months of licensure; and 0.05 thereafter.
(9)	Enter total sales fee. Multiply Line (7) by Line (8) at the appropriate fee rate. This is a formula cell.
(10)	Enter the amount of penalty for late reporting. Penalties accumulate at 2% per month.
(11)	If appropriate, enter a prior month balance due as a positive number and a credit balance as a negative number.
(12)	Enter total amount due [Line (9) plus Line (10) plus or minus Line (11)]. This is the amount of your tax payment or credit. Payment must be sent with the report. This is a formula cell.

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 of person who completed the form.

Instructions for Completing form LIQ 162A

Report of Sales to Washington Spirit Retailers from Spirit Certificate of Approval Holder

This report must be completed by Spirit Certificate of Approval Holders ONLY when product is shipped to Washington Spirit Retailers in conjunction with form LIQ-162. The reports must be postmarked on or before the 20th of the month following activity. When the 20th falls on a Saturday, Sunday, or a legal holiday, the filing must be postmarked by the U.S. Postal Service no later than the next postal business day.

Revision report (check box): Changes that need to be made to your original report, by either adding only that which was not included or subtract from original amounts by a negative number.

Licensee Number: Enter Washington State Liquor Control Board (WSLCB) 6 digit licensee number.

Licensee Name: Enter trade name per 6 digit license number assigned by the WSLCB.

Location Address: Enter location address of licensee number.

City, State, Zip: Enter City, State and Zip Code per licensee number.

MONTH: Enter month for which activity occurred.

YEAR: Enter year for which activity occurred.

The Fee Report (in Excel) has formulas in a variety of the cells. Entering your license number will activate the shaded 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 (round to two decimal places).
Report in Liters and Dollars.**

	<p>List all sales to Washington State Spirit Retailers.</p> <ul style="list-style-type: none"> • <u>Use only one line per Spirit Retailer.</u> • <u>Report the TOTAL quantity sold to each Spirit Retailer for the reporting month.</u> • <u>Do NOT include report if there are no sales to Spirit Retailers for reporting month. (Indicate NO Sales for reporting month by putting zero on Line 7 of form LIQ 162.)</u> • <u>Do NOT include sales to Washington Spirit Distributors or Spirit Importers. Distributors and Importers of spirits should be listed on form LIQ 162, in the No-Fee Sales section.</u>
(1)	Enter the WSLCB license number of Spirit Retailer. (Check for current license numbers by location.) Licensee Lists and Forms may be found on the website at: http://www.liq.wa.gov/records/frequently-requested-lists
(2)	Enter name of Spirit Retailer. Use only one line per Spirit Retailer.
(3)	Enter city location (city where the licensee is receiving shipments).
(4)	Enter the total Liters sold to each Spirit Retailer for the reporting month.
(5)	Enter the gross sales (\$\$\$) made to each Spirit Retailer for the reporting month.
(6)	Enter the total Liters this page. This is a formula cell.
(7)	Enter the total Liters sold from all other pages (<i>if multiple pages used</i>).
(8)	Enter the Grand total Liters sold from lines (6) and (7). This is a formula cell.
(9)	Enter the total gross sales (\$\$\$) to each Spirit Retailer this page. This is a formula cell.
(10)	Enter the total gross sales (\$\$\$) from all other pages (<i>if multiple pages used</i>).
(11)	Enter the Grand Total Sales (\$\$\$) from line (9) and (10). This is a formula cell.

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