



**Washington State  
Liquor Control Board**

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

**WASHINGTON SPIRIT RETAILER  
SALES SUMMARY FEE REPORT  
FORM LIQ-164**

(5/12)

License Number	
License Name	
Location Address	
City, State & Zip	

QUARTER REPORTED	Check
1ST (Jan, Feb & Mar)	<input type="checkbox"/>
2ND (Apr, May & Jun)	<input type="checkbox"/>
3RD (Jul, Aug & Sep)	<input type="checkbox"/>
4TH (Oct, Nov & Dec)	<input type="checkbox"/>
YEAR	

If Revised Report  
(check box)

<b>PART 1: SPIRIT PURCHASES for the QUARTER (from In-State Suppliers only)</b>	(In LITERS)
<b>TOTAL PURCHASED (Must agree with Line 9 of Column 6 of Form 164A Each Quarter) (1)</b>	

<b>PART 2: SPIRIT SALES TO &amp;/OR OTHER USES: (In LITERS)</b>	<b>A Consumers (Including Exports) for Off-Premise</b>	<b>B Retailers for On-Premise (ie - Restaurants, Bars)</b>	<b>C Other Future Use (To Be Determined)</b>	<b>D QUARTERLY TOTAL LITERS</b>
<b>Total LITERS for the Quarter (2)</b>				

<b>PART 3: QUARTERLY SPIRIT SALES TO: (\$\$\$)</b>	<b>A Consumers (Including Exports) for Off-Premise</b>	<b>B Retailers for On-Premise (ie - Restaurants, Bars)</b>	<b>C QUARTERLY TOTAL DOLLARS</b>
<b>TOTAL AMOUNT CHARGED (Sale INCLUDING Liquor Liter and Sales Tax) (3)</b>			
<b>NET AMOUNT CHARGED (Sale BEFORE Liquor Liter and Sales Tax) (4)</b>			

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

(Retailer FEE is 17%)	TOTALS
<b>Consumer Sales ( 0.17 X Line 4, Col A) (5)</b>	
<b>Retailer On-Premise Sales ( 0.17 X Line 4, Col B) (6)</b>	
<b>TOTAL FEES DUE FOR CURRENT QUARTER (7)</b>	
<b>Penalties For Late Reporting (2% per Month X Box 7) (8)</b>	
<b>(Credits) or Balances Due (if any) (9)</b>	
<b>TOTAL DUE After Adjustments (10)</b>	

WSLCB USE ONLY	
Amount Received	
Office Audit	
Postmark	



## Instructions for Completing LIQ-164 WA Spirit Retailer Sales Summary Fee Report

This report must be filed every quarter INCLUDING QUARTERS WHEN THERE IS NO ACTIVITY. Reports must be postmarked on or before the 25th of the following month of reporting activity for the quarter. When the 25th 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 fees due are received.

If no fee liability is due on LIQ 164, the report may be e-mailed to: spiritfees@liq.wa.gov.

**Sales to other Washington Off-Premise Spirit Retailers are prohibited.**

**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.

QUARTER: Check the box indicating which quarter is being reported.

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 QUARTER	
(1)	Enter the TOTAL Liters purchased and received during the quarter. <b>(Must agree with line 9, column 6 of LIQ 164A form.)</b>

PART 2 SPIRIT SALES DURING THE QUARTER (In LITERS)	
(2)	In each column for each Transaction Category, enter the current quarter's sales in <b>Liters</b> . <b>IMPORTANT:</b> You must create a daily spreadsheet for <u>each month</u> to show how the quarterly totals listed were determined. <b>(Blank Excel spreadsheet sheet available on WSLCB's web site.)</b>
	Formula cell in column D (Adds columns A thru C).

PART 3 SPIRIT SALES DURING THE QUARTER (In Dollars)	
(3)	In each column for each Transaction Category, enter current quarter's total sales (\$\$\$) - values <b>AFTER</b> liquor liter and sales taxes are added (when applicable). <b>IMPORTANT:</b> You must create a daily spreadsheet for <u>each month</u> to show how the quarterly totals listed were determined. <b>(Blank Excel spreadsheet available on WSLCB's web site.)</b>
	Formula cell in column C (Adds columns A and B).
(4)	In each column for each Transaction Category, enter current quarter's total sales (\$\$\$) - values <b>BEFORE</b> liquor liter and sales taxes are added (when applicable). <b>IMPORTANT:</b> You must create a daily spreadsheet for <u>each month</u> to show how the quarterly totals listed were determined. <b>(Blank Excel spreadsheet available on WSLCB's web site.)</b>
	Formula cell in column C (Adds columns A and B).

Calculating Fees and Penalties (The fee rate for retailer sales is 17 percent of gross sales before taxes.)	
(5)	Formula cell for computing the Retailer FEE on Net Sales to Consumers for Off-Premise (Including exports from WA). (Part 3, Line 4, Column A times <b>0.17</b> - the amount entered in cell 5). <b>(These sales permitted after 5/31/2012.)</b>
(6)	Formula cell for computing the Retailer FEE on Net Sales to WA Retailers (On-Premise, i.e. - restaurants, bars). (Part 3, Line 4, Column B times <b>0.17</b> - the amount entered in cell 6). <b>(These sales permitted after 5/31/2012.)</b>
(7)	Formula cell (Total of Lines 5 and 6) - Total FEEs that are owed for the current quarter.
(8)	Enter the amount of Penalties for late reporting. (Reports are due on the 20th of the following month after a quarter ends.) Penalties accumulate at 2% per month and are determined by multiplying an unpaid balance by the computed percentage rate.
(9)	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.)
(10)	Formula cell (Line 7 plus Line 8 plus or minus Line 9) - TOTAL DUE after the adjustments (if negative, then credit due).

## Instructions for Completing LIQ-164A Washington Retailers Spirits Purchased Reports

This report is filed quarterly as a supplementary form to the Washington Spirit Retailer Sales Summary Fee Report (LIQ-164). Completion of this form is only necessary if you have made purchases during any of the months during the quarter.

Reports must be postmarked on or before the 25th of the following month of reporting activity for the quarter. When the 25th 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 164 Spirit Retailer Summary Sales Fee Report to:  
**WSLCB, PO BOX 43085, Olympia, WA 98504-3085.**

If no fee liability is due on LIQ 164, the report(s) may be e-mailed to: **spiritfees@liq.wa.gov.**

**Purchases from other Washington Off-Premise Spirit Retailers or importers are prohibited.**

**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.  
 QUARTER: Check the box indicating which quarter is being reported.  
 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.**

<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's or Washington spirit distributor'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/Washington spirit distributor is located. <b>Use only ONE line per supplier.</b>
(3)	Enter the total Liters purchased for the first reporting month of the quarter from each supplier.
(4)	Enter the total Liters purchased for the second reporting month of the quarter from each supplier.
(5)	Enter the total Liters purchased for the third reporting month of the quarter from each supplier.
(6)	Enter the total Liters for that line. NOTE: This is a formula cell that adds Columns 3 thru 5 of each line.
(7)	Enter the total Liters for current working page for each column. NOTE: This line has formulas in each cell that totals each column (3, 4, 5 and 6)
(8)	Enter the total Liters from the other pages under the appropriate column (only if multiple pages used). NOTE: The cell in Column 6 on this line has a formula in it that totals the each column (3, 4, and 5).
(9)	This amount should be the total Liters purchased for each reporting month and the quarter, line 7 plus line 8 of each column. <b>(Column 6 amount must agree with line 1 on LIQ 164.)</b> NOTE: This line has formulas in each cell.

**LIQ 164-A Instructions (5/12)**

**LIQ 164 SUPPORTING DETAIL SALES WORKSHEET (RETAINED BY LICENSEE - NOT FILED)**

QUARTER: \_\_\_\_\_  
 PERIOD (MO/YR): \_\_\_\_\_

Day	PART 2			PART 3 (Consumers for Off-Premise)		PART 3 (Retailers for On-Premise)	
	LITERS SOLD TO CONSUMERS COLUMN A LINE 2	LITERS SOLD TO RTL ON-PREMISE COLUMN B LINE 2	LITERS USED FOR OTHER COLUMN C LINE 2	TOTAL AMOUNT CHARGED INCLUDING Liquor Liter and Liquor Sales Taxes Col A, LINE 3 (\$\$\$)	NET AMOUNT CHARGED BEFORE Liquor Liter and Liquor Sales Taxes Col A, LINE 4 (\$\$\$)	TOTAL AMOUNT CHARGED INCLUDING Liquor Liter and Liquor Sales Taxes Col B, LINE 3 (\$\$\$)	NET AMOUNT CHARGED BEFORE Liquor Liter and Liquor Sales Taxes Col B, LINE 4 (\$\$\$)
1							
2							
3							
4							
5							
6							
7							
8							
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28							
29							
30							
31							
<b>TOTALS</b>							