Washington State Liquor Control Board		3000 PACIFIC AVE SE PO BOX 43085 OLYMPIA WA 98504-3085 E-mail: beerwinetaxes@liq.wa.gov	WINE SHIPPER TO CONSUMER SUMMARY TAX REPORT FORM LIQ-870		
Licensee Number				MONTH	If Revised Report
Licensee Name			REPORT IN		(check box)
Location Address			LITERS	YEAR	
City, State & Zip					

TAXES ARE DUE ON ALL WINE DIRECTLY SHIPPED TO WASHINGTON STATE CONSUMERS

Report must be completed by all WINE SHIPPERS TO CONSUMERS for each month and postmarked on or before the 20th of the following month. 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 monthly report must be filed, including months when there are no shipments. Report all shipments made in the month regardless of invoice date. Revision report (check box): Only include changes that need to be made to your original report, by either adding only that which was not included or subtracting from original amounts with a negative number.

WINE CONVERSIONS -	-				
GALLONS X 3.78544 = LITERS	CIDER	14% AND UNDER	ND UNDER OVER 14%		
STANDARD 9 LITER CASES (2.378 GALS) = 12 (750 ML Bottles)	IN LITERS	IN LITERS	IN LITERS		
= 6 (1.5 L Bottles)	(1)	(2)	(3)		
= 24 (375 ML Bottles)	Box (1) X \$0.0814 = (4)	Box (2) X \$0.2292 = (5)	Box (3) X \$0.4536 = (6)		Total Tax Due
Certified True and Correct Under Penalty of Perjury	(4)	(5)	(6)	(7)	
Signature of Person Completing Form	PENALTIES for late reporting 2% per month of box (7)			(8)	
Printed Name	Total Due Current Month (9)				
Date	Balance or (refund) from prior tax periods (10)				
Telephone No.	TOTAL After Adjustments			(11)	

Instructions: (boxes (4) thru (7), (9), and (11) have programmed formulas if entries made on computer)

Box (1) (2) (3)	Enter the Total Liters shipped for the reporting month.
Box (4)	Multiply Box (1) by 0.0814 (Cider tax rate per liter).
Box (5)	Multiply Box (2) by 0.2292 (14% & Under tax rate per liter).
Box (6)	Multiply Box (3) by 0.4536 (Over 14% tax rate per liter).
Box (7)	Total tax of Box (4), (5) and (6).
Box (8)	Enter the amount of Penalties (Reports are due postmarked on or before the 20th of the following month. Penalties accumulate at 2% of the amount due each month after the due date).
Box (9)	The sum of box $(7) + (8)$ for current month total.
Box (10)	Enter the amount of any Refund or adjustment from prior months. Indicate a refund as negative number and balance due or correction as positive number.
Box (11)	The sum of box (9) add or subtract box (10) as indicated. This is the amount of payment to submit with form.

WSLCB USE ONLY	WSLCB USE ONLY		
Payee Number	Amount Received \$		
Amount \$	Office Audit		
LIQ-870-20-7/06	Postmark		