

Instructions for Completing LIQ-788 WASH BEER IMPORTERS SUMMARY TAX REPORT.

This report must be filed every month INCLUDING MONTHS WHEN THERE IS NO ACTIVITY. Reports must be postmarked on or before the 20th of the month following receipt of the beer (except for Saturdays, Sundays and Legal Holidays). Mail the original, with tax and penalty due (if any), to: WSLCB. 3000 Pacific AVE, PO BOX 43085, Olympia WA 98504. Or E-mail to: beertaxes@liq.wa.gov The first Washington beer distributor to receive beer is liable for the taxes.

Licensee Number: Enter Your Liquor Control Board Licensee Number.
 Licensee Name: Formula driven to show Licensee name
 Location Address: Formula driven to show Licensee address
 City, State, Zip: Formula driven to show City, State Zip

MONTH: Enter month reported.
 YEAR: Enter year reported.

Please complete the numbered fields as follows:

First column corresponds to number on form. Enter the information as shown. **If none, enter Zero.**

Part 1	(1) In the first cell, enter the total amount of beer purchased at the taxable rate of \$8.080 per barrel. In the second cell, enter the total amount of beer purchased at the taxable rate of \$4.782 per barrel.
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Part 2	List all WA distributor’s liquor control board licensee numbers in first column. Use only one line per distributor TOTAL for the reporting month. If there is no liquor control board licensee number, leave it blank and enter the distributor’s name.
(2)	Enter the Liquor Control Board licensee number of Distributor.
(3)	Formula driven to show name of distributor. Enter name of the distributor, if no licensee number. Enter the city of the licensee in the next cell.
(4)	Enter the Total Barrels of Beer sold at the taxable rate of \$8.080 per barrel for the reporting month. Use only one line per distributor.
(5)	Enter the Total Barrels of Beer sold at the taxable rate of \$4.782 per barrel for the reporting month. Use only one line per distributor.
(6)	Formula driven to calculate total barrels sold at each taxable rate for the reporting month.

Part 3	IMPORTERS REPORT OF ALL SAMPLES (does not include those shipped to Distributors where the distributor pays the tax)
(7)	Enter the Total Barrels of beer used as samples under the correct tax rate for the reporting month.
	Calculating Taxes, Penalties and any Adjustments.
(8)	Formula driven to calculate line 7, first cell multiplied by \$8.080 (tax rate per barrel). Formula driven to calculate line 7, second cell multiplied by \$4.782 (tax rate per barrel).
(9)	Formula driven to calculate the Current Taxes Due for the two columns on line 8.
(10)	Enter the amount of Penalties (Reports are due the 20 th of the following month and penalties accumulate at 2% of the total tax in line 9 due every month after the due date).
(11)	Enter the amount of any Refund, show as negative number or any Adjustment (Balance due or correction) show as positive number.
(12)	Formula driven to calculate Total Due for the current month (if negative, then Total Refund Due).

Certified True and Correct Under Penalty of Perjury	
	Signature of Person Completing Form: MUST SIGN IF PAPER FORM IS MAILED
	Enter printed Name of person who completed the form
	Enter the date form completed
	Enter the telephone number of person who completed the form