

Instructions for Completing **LIQ-778**
WINE CERTIFICATE OF APPROVAL HOLDER Report

This report must be completed by all Out of State Certificate of Approval Holders (Wineries) each month and postmarked on or before the 20th of the following month. When the 20th falls on a Saturday, Sunday, or legal holiday, the U.S. Postal Service must postmark the filing no later than the next postal business day. Report all shipments in the month, regardless of invoice date. A report must be filed including those months when there is no activity.

DO NOT REPORT SALES DELIVERED TO: WSLCB, Military Installations, Commercial Carriers, Ship Chandlers.

License Number: Your Liquor Control Board Licensee Number.
License Name: Name per license number entered.
Location Address: Location address per license number entered.
City, State, Zip: City, State and Zip Code per license number entered

MONTH: Enter Reporting month. (Month shipment is made to Washington State)
YEAR: Enter current year

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 per distributor.

Please complete the numbered fields as follows: Numbers below correspond to numbers on form. **(Round two decimal places).**

Part 1	NON-TAXABLE SHIPMENTS Current WSLCB licensee lists are available at LCB website:
(1)	List the license number for each WA Distributor or Importer shipped to during the month in column 1 Use only one line per distributor or importer. Report the TOTAL quantity shipped to each location.
(2)	Enter name of the distributor/importer and shipping location by city.
(3)	Enter the Total Liters of Cider sold for the reporting month.
(4)	Enter the Total Liters of 14% & Under sold for the reporting month.
(5)	Enter the Total Liters of Over 14% sold for the reporting month.
(6)	Total liters sold for reporting month for each location.
(7)	Enter the Total Liters from the other pages (only if multiple pages used).
(8)	Calculate total liters listed on this page plus amount from line 7.

Part 2	TAXABLE SHIPMENTS <u>Shipments directly to Washington Retailers, Consumers, Samples and Donations</u> (Samples given to Washington Wine Importer/distributor for their use, show in Part 1.)
(9)	Enter total liters shipped to Retailers. Must attach form LIQ-778A listing retailers and equal line 7 of LIQ-778-A.
(10)	Enter total liters shipped directly to Consumers. (no attachment required).
(11)	Enter total liters shipped as samples (not included above) and donations.
(12)	Enter the total sum of line 9, 10 and 11.
(13)	Enter the sum of line 12 same column multiplied by 0.0814 (Cider tax rate per liter).
(14)	Enter the sum of line 12 same column multiplied by 0.2292 (14% & Under tax rate per liter).
(15)	Enter the sum of line 12 same column by 0.4536 (Over 14% tax rate per liter).
(16)	Enter the total sum of boxes 13, 14 and 15. Total tax due.
(17)	Enter the amount of Penalties (Reports are due on the 20 th the following the month. Penalties accumulate at 2% of tax due every month after the due date).
(18)	Enter the total sum of boxes 16 and 17. Total taxes and penalties due for reporting month.
(19)	Enter the amount of any prior month credit or balance. Show credit as negative number, adjustment (balance due or correction) as positive number.
(20)	Enter the total sum of boxes 18 and 19. Amount of payment to be submitted with report.

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.

Current license lists and reporting forms are available at LCB website:

<http://www.liq.wa.gov/publications/WineandBeer.asp>

Instructions for Completing form **LIQ-778-A**
Report of Sales to Washington Retailers from WINE CERTIFICATE OF APPROVAL HOLDER

This report must be filed only when COA Wineries have sales to Washington State Retailers during month reporting and an amount is reported on line 9 of form LIQ-778 TAXABLE SALES.

All 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.

Mail the original With form LIQ-778 to: WSLCB, Financial Division, PO BOX 43085, Olympia, WA 98504.

License Number: Your Liquor Control Board Licensee Number.
License Name: Name per license number entered.
Location Address: Location address per license number entered.
City, State, Zip: City, State and Zip Code per license number entered.

MONTH: Enter Reporting month. (Month shipment is made to Washington State)
YEAR: Enter current year

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 per distributor.

Please complete the numbered fields as follows:
 First column corresponds to number on form. Enter the information as shown.

<p>List all sales to Washington State Retailers.</p> <ul style="list-style-type: none"> • <u>Use only one line per retailer.</u> • <u>Report the TOTAL quantity sold to each retailer for the reporting month.</u> • <u>Do Not include report if no sales to retailers for reporting month. Indicate no sales for reporting month by putting zeros on line 9 of LIQ-778</u> • <u>Do Not include sales to Washington Distributors. Distributors & Importers should be listed on form LIQ-778, Non-Taxable Sale.</u> 	
(1)	Enter the Retailer's Liquor Control Board licensee number of location receiving product. (Beware of multiple locations for some Retailers.) Current license lists are available at LCB website (see below)
(2)	Show name of retailer and location (city where the retailer is receiving shipments).
(3)	Enter the total liters of Cider sold during the reporting month. (Use only one line per retailer location)
(4)	Enter the total liters of 14% & Under sold during the reporting month. (Use only one line per retailer.)
(5)	Enter the total liters of Over 14% sold during the reporting month. (Use only one line per retailer.)
(6)	Calculate the total liters sold to each retailer during the reporting month.
(7)	Enter the total liters from the other pages of the LIQ-778-A form (if multiple pages are used).
(8)	Calculate the total liters for Cider, 14% & Under, and Over 14% on this page. Enter the total amount of each column on line 9 of form LIQ-778.

Current license lists and reporting forms are available at LCB website:
<http://www.liq.wa.gov/publications/WineandBeer.asp>

Questions may be e-mailed to: beerwinetaxes@liq.wa.gov