



How to File a Beer and Wine Correction Report

A Guide for Amending a Previously Filed Tax Return



Tax and Fee Reporting



Beer and Wine
Tax Reporting



Washington State Liquor and Cannabis Board

Getting Started:

- 1) Correction reports **cannot** be filed online
- 2) Report forms are available at <https://lcb.wa.gov/taxreporting/beer-wine-tax-reporting-guide>
- 3) The LCB will only honor credits from correction reports dating back two calendar years

In-State License Type	Report Form click to download
Beer Importer	LIQ-788
Beer/Wine Distributor	LIQ-755
Domestic and Micro Brewery	LIQ-526
Domestic Winery	LIQ-774
Interstate Common Carrier	LIQ-111
Retailer Receiving Direct Shipment	LIQ-871
Wine Importer	LIQ-776
Out-of-State License Type	
Beer Authorized Representative COA	LIQ-319
Beer Certificate of Approval Holder	LIQ-308
Wine Authorized Representative COA	LIQ-318
Wine Certificate of Approval Holder	LIQ-778
Wine Shipper to Consumer	LIQ-870



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Getting Started (continued):

- 4) Check the “Revised Report” box in the upper right-hand corner of the tax form
- 5) Indicate the reporting month of the **original** filing. File a separate correction report for each reporting period
- 6) Fill in your six-digit LCB license number, licensed trade name, and location address

MONTH	If Revised Report (check box) <input checked="" type="checkbox"/>
MARCH	
YEAR	
2021	

License Number	
License Name	
Location Address	
City, State & Zip	



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Report only the changes to be made to your original filing:

Did You Over-Report?

You originally reported 15 liters, but the actual activity was 10 liters.

(1) DISTRIBUTOR'S OR IMPORTER'S WSLCB LICENSE NO.	(2) SOLD TO DISTRIBUTORS OR IMPORTERS NAME	CITY	(3) Cider LITERS	(4) Non-Fortified LITERS	(5) Fortified LITERS
888888	DISTRIBUTOR ABC			(5.00)	

Did You Under-Report?

You originally reported 15 liters, but the actual activity was 25 liters.

(1) DISTRIBUTOR'S OR IMPORTER'S WSLCB LICENSE NO.	(2) SOLD TO DISTRIBUTORS OR IMPORTERS NAME	CITY	(3) Cider LITERS	(4) Non-Fortified LITERS	(5) Fortified LITERS
888888	DISTRIBUTOR ABC			10.00	



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Did You Report in the Wrong Box?

Report only the changes to be made to your filing by reversing the original entry and re-reporting in the appropriate box.

ORIGINAL:

(1) DISTRIBUTOR'S OR IMPORTER'S WSLCB LICENSE NO.	(2) SOLD TO DISTRIBUTORS OR IMPORTERS NAME	CITY	(3) Cider LITERS	(4) Non-Fortified LITERS	(5) Fortified LITERS
888888	DISTRIBUTOR ABC			10.00	

CORRECTION:

(1) DISTRIBUTOR'S OR IMPORTER'S WSLCB LICENSE NO.	(2) SOLD TO DISTRIBUTORS OR IMPORTERS NAME	CITY	(3) Cider LITERS	(4) Non-Fortified LITERS	(5) Fortified LITERS
888888	DISTRIBUTOR ABC			(10.00)	10.00



Washington State Liquor and Cannabis Board

Current Licensee Lists are available at the WSLCB website: <https://lcb.wa.gov/taxreporting/licensee-list>

PART 1: NON-TAXABLE (ONE LINE TOTAL PER DISTRIBUTOR AND/OR IMPORTER FOR REPORTING PERIOD).									
(1) DISTRIBUTOR'S OR IMPORTER'S WSLCB LICENSE NO	(2) SOLD TO DISTRIBUTORS OR IMPORTERS NAME	CITY	(3) Cider LITERS	(4) Non-Fortified LITERS	(5) Fortified LITERS	(6) TOTAL LITERS			
888888	DISTRIBUTOR ABC		100.00			100.00			
						0.00			
						0.00			
						0.00			
						0.00			
						0.00			
						0.00			
						0.00			
						0.00			
						0.00			
PART 2: TAXABLE (Shipments for Retailers/Consumers/Samples/Donations)									
TOTAL LITERS SHIPPED TO RETAILERS LIQ-778-A Line (7) (9)				50.00		50.00			
TOTAL LITERS SHIPPED DIRECTLY TO CONSUMERS (10)						0.00			
TOTAL LITERS SHIPPED AS SAMPLES/DONATIONS (11)						0.00			
TOTAL TAXABLE LITERS (The sum of lines 9,10, & 11) (12)			0.00	50.00	0.00	50.00			
Certified True and Correct Under Penalty of Perjury			Cider X \$0.0814 = (13)	Non-Fortified X \$0.2292 = (14)	Fortified X \$0.4536 = (15)	Total Tax Due			
Signature		(13)	\$0.00	(14)	\$11.46	(15)	\$0.00	(16)	\$11.46
Printed Name	PENALTIES for late reporting 2% per month of box (16)					(17)			
Date	Total Due Current Month					(18)	\$11.46		
Telephone No	Prior Refund or Balance Due					(19)			
E-mail Address	Total Amount Due					(20)	\$11.46		

Example:

Original Report:

- 100 liters of non-fortified wine sold to distributors was mistakenly reported as cider
- 75 liters shipped to retailers, but only 50 liters were reported



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Current Licensee Lists are available at the WSLCB website: <https://lcb.wa.gov/taxreporting/licensee-list>

PART 1: NON-TAXABLE (ONE LINE TOTAL PER DISTRIBUTOR AND/OR IMPORTER FOR REPORTING PERIOD).

(1) DISTRIBUTOR'S OR IMPORTER'S VSLCB LICENSE NO	(2) SOLD TO DISTRIBUTORS OR IMPORTERS NAME	CITY	(3) Cider LITERS	(4) Non-Fortified LITERS	(5) Fortified LITERS	(6) TOTAL LITERS
888888	DISTRIBUTOR ABC		(100.00)	100.00		0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00
						0.00

PART 2: TAXABLE (Shipments for Retailers/Consumers/Samples/Donations)

TOTAL LITERS SHIPPED TO RETAILERS LIQ-778-A Line (7) (9)				25.00		25.00
TOTAL LITERS SHIPPED DIRECTLY TO CONSUMERS (10)						0.00
TOTAL LITERS SHIPPED AS SAMPLES/DONATIONS (11)						0.00
TOTAL TAXABLE LITERS (The sum of lines 9,10, & 11) (12)			0.00	25.00	0.00	25.00
Certified True and Correct Under Penalty of Perjury			Cider X \$0.0814 = (13)	Non-Fortified X \$0.2292 = (14)	Fortified X \$0.4536 = (15)	Total Tax Due
Signature		(13)	(14)	(15)	(16)	\$5.73
Printed Name						\$5.73
Date						\$5.73
Telephone No						\$5.73
E-mail Address						\$5.73

Do not re-report all of your activity. Otherwise you could:

- Incur a duplicate tax liability
- Put your Washington distributor at risk for additional taxes by reporting duplicate shipments

Example (continued):

Correction Report:

- Negative 100 liters under cider to reverse the original entry
- 100 liters reported under non-fortified wine to correct the activity
- 25 liters reported shipped to retailers to bring the total to 75 for the month



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Submit your report with a brief explanation by email or mail:

PAY BY MAIL:

- Mail your report(s) and payment, including late penalties, to:

WSLCB
PO Box 43085
Olympia WA 98504

PAY ONLINE:

- If you have a tax liability on your current online report, add the correction total due, including late penalties, to your e-payment in US Bank
- Indicate in your email that you paid online; please include your license number

NO PAYMENT DUE:

- If credit is due to you, you may apply it to future tax report(s)
- You may request a refund for credit balances greater than \$10




Late penalties are assessed at 2% per month after the original due date



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Questions?

Contact Us - We're Here to Help!

-  beerwinetaxes@lcb.wa.gov
-  360-664-1721 (Option 1)
-  M-F 8 AM – 5 PM (Pacific Time)

This guide is not intended to be all-inclusive.

- You may have scenarios not covered by the examples in this guide.
- Your report form may differ from the examples.