



# Oregon Wine Board

## Filing and Paying an Out of State Return

In July of 2021, the Oregon legislature changed reporting requirements for all CERA, Direct Shipper, and Direct to Retailer licenses to include an annual OWB return. The report is required even if there is no activity.

The return and first payment are due on December 31<sup>st</sup>. The second payment is due on June 30<sup>th</sup>. Please review the late fees section of the Filings and Payments document under the System Navigation panel for more details.

### Creating an OWB Return

Once you have navigated from your dashboard to the Create Filing page, click on the OWB checkbox to indicate you want to file an OWB return, rather than a Privilege Tax return.

#### CREATE FILING

IS THIS AN OWB FILING?



FILING PERIOD \*

2025

Create Filing

Cancel

Click on the blue calendar icon to choose the correct Filing Period (the default will always be the current year). Click on the green Create Filing button and answer the question below.

Create Filing

Did you receive Oregon grown Vinifera or hybrid grapes for the purpose of making wine?

☒ Yes ☐ No

Continue

Cancel

If you answer the above question 'NO', click on the green Continue button and the system will automatically file a zero-activity report for you.



If you answer the question Yes, the return will open to a blank page with the first schedule selected in the left-hand column.

## SECTION 2

☐ Show Count

**SCHEDULE SECTION 2 - ALL OREGON GRAPES RECEIVED** NOT APPLICABLE [Add Schedule Detail](#)

**SECTION 2**  
Entries

Please check the OWB FAQ to determine if the schedule applies to you. If the schedule does not apply to you, please click the Not Applicable toggle.

**SECTION 3**  
Entries

Type to search...

No transactions found

If you missed answering '**NO**' to the question above, you can still complete a no activity return by clicking on the '**Not Applicable**' toggle for both Section 2 and Section 3.

Click on the blue Add Schedule Detail button to open the webform. Enter the Grower's name and a dropdown list will be provided for you. Once the name is selected, the rest of their information will auto populate. Enter the number of tons received from this client.

**ADD SCHEDULE SECTION 3**

**GROWER NAME \***  
Walla Walla Wines

**STREET ADDRESS \***  
52108 Seven Hills Rd

**AMERICAN VITICULTURAL AREA \***  
Walla Walla Valley

**CITY \***  
Milton-Freewater

**STATE \***  
Oregon

**ZIP CODE \***  
97862

**COUNTRY \***  
United States of America

**TONNAGE EXEMPTED FROM TAX \***  
500.00000

[Save and Add Another](#) [Save and Close](#) [Cancel](#)

The green Save and Add Another will open a new form for an additional grower, the Save and Close button will return you to the summary page. Cancel will return you to the summary page without saving your entries.

If you need to make a correction after saving, click on the blue Actions button on the summary page and choose Edit Schedule Details. The blue Add Schedule Details button will open a new webform.



**SCHEDULE SECTION 3**

NOT APPLICABLE

Add Schedule Detail

Please check the OWB FAQ to determine if the schedule applies to you. If the schedule does not apply to you, please click the Not Applicable toggle.

**ORS 473.046 : Exemption for grapes used for wine produced in certain viticultural areas. A purchase of vinifera or hybrid grapes harvested in this state is exempt from the tax under ORS 473.045 (5) levied and assessed against wineries purchasing grape products, if the grapes are used for wine that:**

1. Is produced within a federally approved American viticultural area located partially within this state; and
2. Does not use Oregon designations or use an American viticultural area located wholly within Oregon on its label or packaging or in its advertising or marketing.

Q

Y

Grower Name	American Viticultural Area	Address	City	State	Zip Code	Country	
Walla Walla Wines	Walla Walla Valley	52108 Seven Hills Rd	Milton-Freewater	Oregon	97862	United States of America	<div><div>Edit Schedule Detail</div><div>Remove Schedule Detail</div></div>

1 Record Found

The American Viticultural Area field in this schedule provides a list of designated AVAs to choose from. This is not a required field and does not affect your tax, unless you are claiming an exemption in the next schedule.

#### AMERICAN VITICULTURAL AREA

### SECTION 3

This webform is used to claim an exemption from the OWB tax, based on the use of Oregon grapes from designated AVAs. The exemption requires that bottle labels do not identify the Oregon grapes used in any way.

**SCHEDULE SECTION 3**

NOT APPLICABLE

Add Schedule Detail

Please check the OWB FAQ to determine if the schedule applies to you. If the schedule does not apply to you, please click the Not Applicable toggle.

**ORS 473.046 : Exemption for grapes used for wine produced in certain viticultural areas. A purchase of vinifera or hybrid grapes harvested in this state is exempt from the tax under ORS 473.045 (5) levied and assessed against wineries purchasing grape products, if the grapes are used for wine that:**

1. Is produced within a federally approved American viticultural area located partially within this state; and
2. Does not use Oregon designations or use an American viticultural area located wholly within Oregon on its label or packaging or in its advertising or marketing.

Q

Y

No transactions found

Again, click on the Not Applicable toggle if you did not receive any Oregon grapes. Click on the blue Add Schedule Detail button to open the webform.



Complete the required fields (marked with a red asterisk), select the AVA from the dropdown list, and enter the total tons received from that grower. As in the SECTION 2 webform, you may use the green Save and Add Another button for additional growers

☒ Show Count

ADD SCHEDULE SECTION 3

SECTION 2  
Entries 1

SECTION 3  
Entries 0

GROWER NAME \*

Walla Walla Wines

STREET ADDRESS \*

1250 Viewpoint Rd

CITY \*

Walla Walla

STATE \*

Washington

AMERICAN VITICULTURAL AREA \*

Walla Walla Valley

ZIP CODE \*

98911

COUNTRY \*

United States of America

TONNAGE EXEMPTED FROM TAX \*

100.00000

Save and Add Another Save and Close Cancel

To claim the exemption, you must attach a picture of the wine label, or a statement that Oregon or an Oregon designation will not appear on the label. Follow the instructions for attaching a document under the System Navigation panel – Additional Navigation Features.

Please contact: [olcc.owbreporting@olcc.oregon.gov](mailto:olcc.owbreporting@olcc.oregon.gov) for additional clarification.

## Completing the Return

Click on the Show Count button at the top of the left-hand column. Each schedule must show at least one entry before the system will allow you to submit the filing.

Click on the blue Preview Statement button at the bottom of the page to review your invoice and verify that it has calculated correctly. The buttons at the top right of the page allow you to download or print the invoice.

☒ Show Count

SECTION 2  
Entries 1

SECTION 3  
Entries 1

### Oregon Liquor Cannabis Commission OREGON WINE BOARD TAX REPORT STATEMENT For OUT OF STATE LICENSEES

Milwaukie Wine	2023	Original
1550 SE Lava Dr	Milwaukie	OWB131342
<b>CALCULATION OF TAX DUE</b>		<b>Oregon Vinifera or Hybrid Grape Products Received</b>
1. Oregon tonnage received for wine production. (Total amount from Section 2)		500
2. Enter tonnage exemption (Total amount from Section 3)		500
3. Total tonnage to pay tax on (subtract line 2 from line 1)		0
4. Rate of Tax		\$25.00
5. Amount Due (Line 3 multiplied by Line 4)		\$



Click on the green Submit button to complete your return. The two invoices will be generated immediately (view under Billing). Please pay the invoice due on 12/31 first.

If claiming an exemption, the status of the return will be Pending Review. The Privilege Tax team will contact you if any further action is required.