



Claims for Credit, Calculated Gain/Loss

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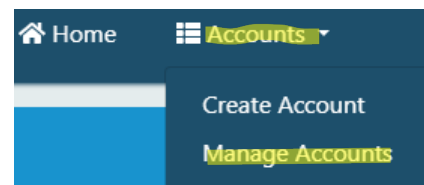
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Export Credit Claims

The Export Claim return is provided so that the exporting licensee may file a claim for credit on taxes originally paid by the producer that it was purchased from. The credit is then passed back to the producer.

Similarly, it could also be used to claim credit for taxes you originally paid but then export the products from a license under the same ownership. For example, a Brewery that then exports through their WMBW license.

Navigation to the Export Claim webform requires a different path than the dashboard buttons. From the dashboard page, click on Accounts at the top of the page, then choose Manage Accounts.



On your homepage, click on the Forms tab and choose Export Claim. The page will display a list of previous claims, if any. Click on the blue Add Claim button and choose the license you are submitting a claim for.





On the Create Claim page, click on the calendar icon and choose the period when the products were exported, then click on the green Create Claim button.

CREATE CLAIM

CLAIM PERIOD *

Click on the blue Add Claim Detail button to open the EC webform. This is a line-item detail webform and the required fields are marked with a red asterisk. It is completed the same as the schedules in your monthly filing.

EC
Entries 0

ADD CLAIM DETAIL

EXPORT DATE *

EXPORTED ON BEHALF OF - NAME *

ACCOUNT ID : PRIVILEGE TAX NUMBER *

TWO OF THE FOLLOWING THREE FIELDS MUST BE COMPLETED *

BOL #

INVOICE #

PURCHASE ORDER #

EXPORTED ON BEHALF OF

STREET ADDRESS *

CITY * STATE *

ZIP CODE * COUNTRY *

ZIP CODE * COUNTRY *

PRODUCT NAME * PRODUCT TYPE * QUANTITY *

QUANTITY IN CASE *

BOTTLE/CAN SIZE * BOTTLE/CAN UOM * ABV *
 ☒ OUNCE
☐ MILLILITER
☐ LITER

SKU/INVENTORY CODE TAXABLE VOLUME * CALCULATED CREDIT *



The Export Credit return requires that back-up documentation is attached. Please see the Additional OPTO Navigation Features document under the System Navigation panel for instructions on attaching copies of your Bills of Lading (BOL), Purchase Orders, or Invoices.

Use the green Save buttons for additional invoice entries. The summary page also has a blue Add Claim Detail button to open a new webform. Click on the green Submit button to complete the claim.

EXPORT CLAIM

↑ Add Claim Detail

Type to search...

Q Y

▼ Expand All

Exported on Behalf of	Product	
<div>Magpie Sales and Distribution : PT142762</div>	<div>BOL #: 121212</div> <div>Invoice #: 343434</div> <div>Purchase Order #:</div>	<div>PDX IPA</div> <div>Product Type: Malt-Case</div> <div>SKU/Inventory Code:</div> <div>Quantity in Case: 24</div> <div>Quantity : 100</div> <div>Actions ▼</div>

1 Record Found

Submit

Back to Account

The submitted claim will appear in your list of returns with the status Pending Review **Pending Review** in blue. OLCC will notify you if any further action is needed.

Please note that the Export Claim return is not associated with your monthly filing. If the exported products are going to be claimed for credit on a separate return, please be sure to also report them within your monthly return on schedule 3C (rather than 2A) to avoid duplicating the credit.

Destruction Claims

The Destruction Claim return is for reporting product loss due to breakage, returns that cannot be resold, or are expired. Only products that the licensee paid tax on may qualify. Products received taxpaid are not eligible.



When the claim is approved, the credit will appear in your credit account (view under Billing – Credit Management) and may be used when paying your monthly invoice.

As above, navigate to the Forms tab and choose Destruction Claim. Click on the blue Add Claim button and choose the license that you are submitting a claim for.



As above, click on the calendar icon and choose the period when the products were destroyed, then click on the green Create Claim button.

Click on the blue Add Claim Detail button to open the DC webform. This form may be used as a summary but requires that the correct Product Type is chosen so that the calculated credit is verifiable. The required fields are marked with a red asterisk.

ADD CLAIM DETAIL

DATE DESTROYED *

07-10-2023

ORIGINAL IMPORT BOL # *

111222

NATURE OF DEFECT *

Expired Product

METHOD OF DESTRUCTION *

External

PRODUCT NAME *

PDX IPA

PRODUCT TYPE *

Malt-Case

QUANTITY DESTROYED *

500.00000

QUANTITY IN CASE *

24

BOTTLE/CAN SIZE *

12.00

BOTTLE/CAN UOM *

☒ OUNCES

☐ MILLILITERS

☐ LITERS

ABV *

6.00

SKU/INVENTORY CODE

TAXABLE VOLUME *

36.29032

CALCULATED CREDIT *

\$94.35



When your entries are complete, attach your supporting documentation. Please see the Additional OPTO Navigation Features document under the System Navigation panel for instructions on attaching documents.

Bills of Lading from third party disposal facilities and Affidavits of Destruction for both third party and self-certification are required.

The summary page allows you view your saved claims. Click on the blue Add Claim Detail to open a new webform, the blue Actions button to edit a saved claim, and the green Submit button to complete the claim.

DESTRUCTION CLAIM

Entries 1

Type to search...

Total Claim Amount: \$94.35

Expand All

Claim Info	Product
Nature of Defect: Expired Product Method of Destruction: External	Original Import BOL #: 111222 Date Destroyed: 07/10/2023 PDX IPA Product Type: Malt-Case SKU/Inventory Code: Quantity in Case: 24 Quantity Destroyed: 500

1 Record Found

Submit Back to Account

The submitted claim will appear in your list of returns with the status Pending Review **Pending Review** in blue. OLCC will notify you if any further action is needed.

Calculated Gain/Loss

The OPTO system has a feature that flags accounts when their monthly return has gains or losses in excess of 10% of available inventory, calculated on Line 12 of the Inventory Summary page of your statement.

If Line 12 exceeds our threshold, it is a good indication that there may be an error in your reporting, and we will send a notice requesting that you amend your return or provide an explanation for unusual gains or losses.



Magpie

JAN 2023

Original

1550 SE Lava Dr

Milwaukie

PT128332

	A	B	C	D	E	F
	Malt Beverage (Barrels)	Cider 8.5% and Under (Barrels)	Cider Over 8.5% to 16% (Gallons)	Cider Over 16% to 21% (Gallons)	Wine 16% and Under (Gallons)	Wine Over 16% to 21% (Gallons)
1. Beginning Inventory (from previous month)	500.00	50.00	0.00	0.00	500.00	0.00
2. Imports(Schedule 1A)	0.00	0.00	0.00	0.00	237.75	0.00
3. Oregon Receipts(Schedule 3A)	17.50	0.00	0.00	0.00	0.00	0.00
4. Transfers In(Schedule 3B)	0.00	0.00	0.00	0.00	0.00	0.00
5. Out of State Returns(Schedule 1B)	0.00	0.00	0.00	0.00	0.00	0.00
6. Oregon Returns to Inventory(Schedule 3D)	0.00	0.00	0.00	0.00	0.00	0.00
7. Total Inventory Available	517.50	50.00	0.00	0.00	737.75	0.00
8. Sales and Transfers Out(Schedule 3C)	468.00	0.00	0.00	0.00	310.00	0.00
9. Exports(Schedule 2A)	7.26	0.00	0.00	0.00	0.00	0.00
10. Military Sales/Misc Deductions(Schedule 2B)	0.00	0.00	0.00	0.00	0.00	0.00
11. Ending Inventory(Schedule 3E)	42.66	50.00	0.00	0.00	237.75	0.00
12. Calculated Gain/Loss	0.42	0.00	0.00	0.00	(190.00)	0.00

The inventory summary calculates gain/loss by adding lines 8-11 and subtracting that from the Available Inventory on line 7 (sum of lines 1-6). The basic formula is beginning inventory + product received = sales + ending inventory.

The example above shows that while Malt has a small gain that is well within the threshold, Wine has a 190 gallon gain that represents about 25% of available inventory (190/737).

The error in this case may be missing sales, an ending inventory undercount, or even an incorrect beginning inventory from the previous period. Small variances are acceptable, and most importantly, we look for consistency.