Winery Schedules – Wholesaler
and GSP – Grower Sales Privilege

Contents

TTB Filing Type and OLCC Filing Frequency

The OLCC issues Winery licenses for locations that allow on-premises consumption or that designate the premises as a non-consumption location. Winery licensees are required to hold a federal TTB Basic Permit as either a Producer filing type or a Wholesaler filing type. The Privilege Tax winery schedules are different for each TTB permit type.

Additionally, OLCC Privilege Tax reporting distinguishes between Monthly and Annual Filers. **Both Monthly and Annual Filers are required to file returns even when there is no activity or no tax liability.**

Wholesaler filing types qualify to file annually if they have not incurred any tax liability in the previous year and do not expect to have any tax liability for the following year. If your online account does not reflect the proper Filing Frequency status, please contact the Privilege Tax team at: olcc.privilegetaxonline@olcc.oregon.com.
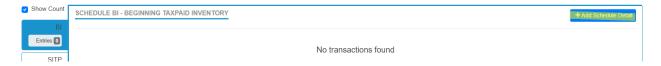
The Wholesaler TTB permit does not allow wine production, so the licensee may have a custom crush arrangement with a producing winery who will remove their wine from bond and pay the tax for them. Wholesaler filing types only incur tax liability when engaged in importing activity.

Schedules - The following instructions are for Webform data entry. For Wineries that have a large number of transactions to report, please see the instructions for uploading data using an Excel template under the System Navigation panel at: https://us.sicpa.com/olcc-training-resources, and on the instructions tab of the template. There are different templates for each Filing Type and Filing Frequency categories.
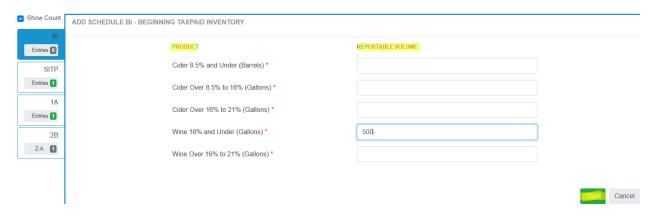
In either case, you will need to be familiar with using the webforms, as the EDI Upload process does not complete all the schedules in your return. The instructions below include references to where the schedules are summarized in your statement. This is important so that you can track your entries and know when the return is in balance.

BI – Beginning Inventory

Once you have opened a return, the system will display a blank page with the first schedule selected in the left-hand column. Click on the blue Add Schedule Detail button to open the webform.

The BI schedule is only provided for the first period you file online. Enter the total volume for each ABV category in your inventory, and then click on Save.
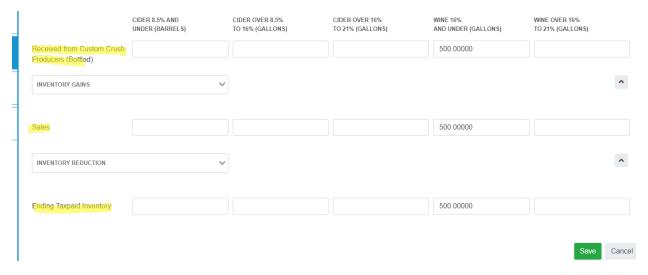
Once your beginning inventory is established, the system will automatically bring your ending inventory forward as the beginning inventory for the next filing period. You can view the beginning inventory on your statement.

SITP – Summary Inventory Tax Paid

The SITP webform provides fields to enter your tax paid inventory volumes for Gains, Reductions, and Ending Inventory. Do not include wine stored off premises. Each of the columns of entry fields are for different ABV categories. You do not need to enter zero in the fields you do not use. The first line is specifically for what you receive tax paid from your Custom Crush Provider. There is also a dedicated line for Sales.

The Inventory Gain and Reduction Titles have drop-down menus for other options. Click on the option you want to use, and the system generates a line of entry fields for each of the ABV categories.

INVENTORY GAINS	^
PURCHASED OREGON TAXPAID	
PHYSICAL INVENTORY CORRECTION	
TRANSFERRED IN	
GIFT	
OTHER	

INVENTORY REDUCTION	^
TRANSFERRED OUT	
CHARITABLE	
PHYSICAL INVENTORY CORRECTION	
PERSONAL USE	
OTHER	

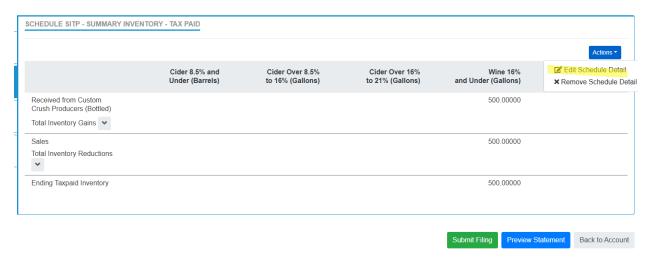Click on the green Save button at the bottom of the page, Cancel returns you to the SITP summary page and list of schedules without saving your entries. If you leave the system for any reason, or navigate away, only your saved entries will be retained.

SCHEDULE SITP - SUMMARY INVENTORY - TAX PAID

Actions ▾
📝 Edit Schedule Detail
✖ Remove Schedule Detail

	Cider 8.5% and Under (Barrels)	Cider Over 8.5% to 16% (Gallons)	Cider Over 16% to 21% (Gallons)	Wine 16% and Under (Gallons)
Received from Custom Crush Producers (Bottled)				500.00000
Total Inventory Gains ▾				
Sales				500.00000
Total Inventory Reductions ▾				
Ending Taxpaid Inventory				500.00000

Submit Filing   Preview Statement   Back to Account

If you need to make changes to the SITP webform after saving, click on the blue Actions button and choose Edit Schedule Detail. You may also delete the form to start over.
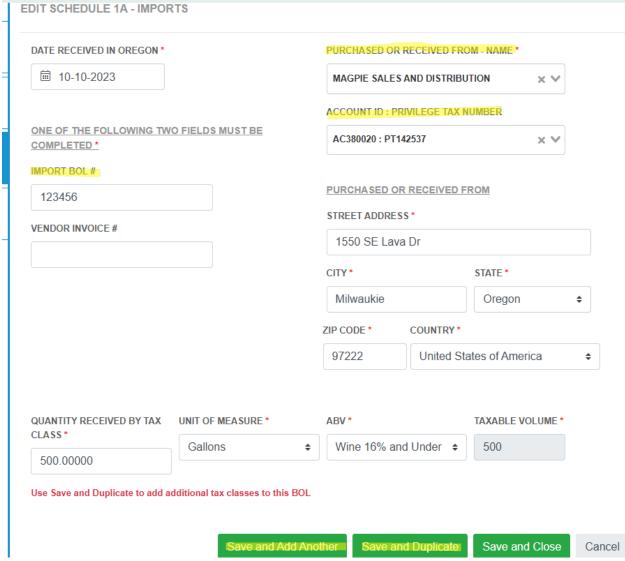
Schedule 1A – Imports

This webform requires line-item detail from invoices or bills of lading for shipments received from anywhere outside of Oregon. This is required so that if the imported products are returned for any reason, they can be tracked for proper credit. Enter one of the three document identification numbers.

Typing in the Name or Account ID fields for the Purchased or Received From information will launch a search for a matching company. Choose from the drop-down list and the rest of their information will auto-populate.

If your supplier is not listed in the system as an Oregon licensee, complete all the required fields that are marked with a red asterisk.

EDIT SCHEDULE 1A - IMPORTS

DATE RECEIVED IN OREGON *

📅 10-10-2023

PURCHASED OR RECEIVED FROM - NAME *

MAGPIE SALES AND DISTRIBUTION ✕ ⌄

ACCOUNT ID : PRIVILEGE TAX NUMBER

AC380020 : PT142537 ✕ ⌄

ONE OF THE FOLLOWING TWO FIELDS MUST BE COMPLETED *

IMPORT BOL #

123456

VENDOR INVOICE #

PURCHASED OR RECEIVED FROM

STREET ADDRESS *

1550 SE Lava Dr

CITY *

Milwaukie

STATE *

Oregon ⇕

ZIP CODE *

97222

COUNTRY *

United States of America ⇕

QUANTITY RECEIVED BY TAX CLASS *

500.00000

UNIT OF MEASURE *

Gallons ⇕

ABV *

Wine 16% and Under ⇕

TAXABLE VOLUME *

500

Use Save and Duplicate to add additional tax classes to this BOL

[Save and Add Another] [Save and Duplicate] [Save and Close] [Cancel]

The green Save buttons now include Save and Add Another which opens a new 1A form, and Save and Duplicate, which opens a new form with the same account information already populated.

After entering the volumes for each invoice or BOL line item, use the green Save and Close button. You will be returned to the summary page for Imports and the list of schedules on the left.
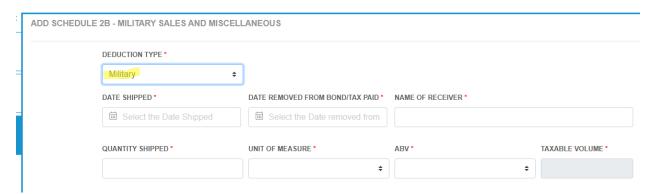
The total taxable volume for all your imports will appear on line 2 of the invoice page of your statement, and line 2 of the inventory summary.

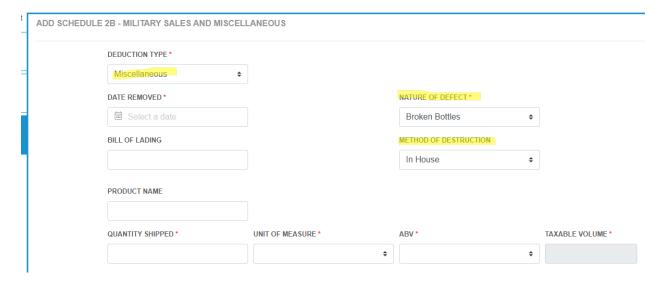## Schedule 2B – Military Sales and Authorized Deductions

The 2B schedule has two options for the type of deduction you are claiming.

Use the Military option to record sales to exempt entities such as churches or the military. The total of your deductions appears on line 2 of your invoice and line 7 of the inventory summary.

Complete the required fields marked with a red asterisk and click on the green Save button.

Use the Miscellaneous option to claim a deduction for product loss. The entry fields now change and include drop-down menu options for Nature of Defect and Method of Destruction.
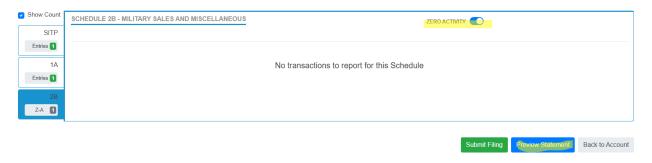

Complete the required fields marked with a red asterisk and click on the green Save button at the bottom of the page.
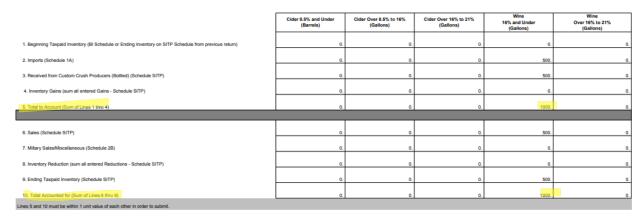
Click on the Show Count button at the top of the left-hand column and the grey boxes will show the number of entries for each schedule. There must be at least a 1 in each before the system will allow you to submit the return.

If you do not have an entry for either the 1A or 2B schedules, the blank beginning page has a toggle to click for Zero Activity.

Once you have completed all your entries in the schedules, click on the blue Preview Statement button and scroll to the second page, Inventory Values Summary. The system requires that line 5 and line 10 are within one taxable unit (barrel or gallon) of each other before the return will be accepted.

	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 Taxpaid Inventory (BI Schedule or Ending Inventory on SITP Schedule from previous return)	0.	0.	0.	0.	0.
2. Imports (Schedule 1A)	0.	0.	0.	500.	0.
3. Received from Custom Crush Producers (Bottled) (Schedule SITP)	0.	0.	0.	500.	0.
4. Inventory Gains (sum all entered Gains - Schedule SITP)	0.	0.	0.	0.	0.
5. Total to Account (Sum of Lines 1 thru 4)	0.	0.	0.	1000.	0.
6. Sales (Schedule SITP)	0.	0.	0.	500.	0.
7. Military Sales/Miscellaneous (Schedule 2B)	0.	0.	0.	0.	0.
8. Inventory Reduction (sum all entered Reductions - Schedule SITP)	0.	0.	0.	0.	0.
9. Ending Taxpaid Inventory (Schedule SITP)	0.	0.	0.	500.	0.
10. Total Accounted for (Sum of Lines 6 thru 9)	0.	0.	0.	1000.	0.

Lines 5 and 10 must be within 1 unit value of each other in order to submit.

If you are not in balance, review the statement to determine if there are errors or omissions. Each line has descriptions of which schedule the values were derived from.

When finished, click on the green Submit button. If you have tax liability, the invoice becomes available to pay under the Billing tab.