

## **Privilege Tax (PT) and Oregon Wine Board (OWB) Due Dates**

### **PT - Monthly: Due on the 20<sup>th</sup> of the month following the reporting period**

**Brewery and Brewpub**

**WMBW and Warehouse**

**CERA and DTR**

**Winery**

Monthly PT returns and payments are due on the 20<sup>th</sup> of the month following the reporting period. Payments must be made online. There is no grace period for weekends or holidays.

### **PT - Quarterly: due on 1/20, 4/20, 7/20, 10/20**

**Direct Shipper**

Quarterly PT returns and payments are due on the 20<sup>th</sup> of the month following the reporting period. Payments must be made online. There is no grace period for weekends or holidays.

### **PT - Annually: Due on 1/20**

**Winery and GSP**

Annual PT returns and payments are due on the 20<sup>th</sup> of the month following the reporting period. Payments must be made online. There is no grace period for weekends or holidays.

### **OWB - Annually: Due on 12/31**

**Winery and GSP**

**Direct Shipper, CERA and DTR**

All Oregon entities with a Winery or GSP license must file an annual OWB report. Oregon Wine Board reports are due on 12/31 for the same year (i.e. the 2025 OWB return is due on 12/31/2025).

Out of state entities with DS, CERA or DTR licenses must file an annual OWB report. If you have these license types at the same premises, you may file only one OWB report for that location. Our preference is that you file under your DS license.

Payments for Oregon Wine Board are due in two installments per Oregon statute. The first-half payment is due with the return on 12/31. The second-half payment is due on 6/30. Invoices are generated immediately on completion of the return and must be paid online. There is no grace period for weekends or holidays.