Washington State Liquor Control Board

WASHINGTON STATE LIQUOR CONTROL BOARD
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WASH BEER IMPORTERS SUMMARY TAX REPORT

FORM LIQ-788
(Revised 06/10)

License Number	
License Name	
Location Address	
City, State & Zip	

MONTH
YEAR

If Revised Report (check box) ☐

PART 1: PURCHASES REPORT

Parts 1 and 2 are Non-Taxable

	TOTAL BARRELS @ $23.580	**TOTAL BARRELS @ $4.782**
(1)		

PART 2: ONE LINE PER DISTRIBUTOR FOR REPORTING MONTH

(2) DISTRIBUTOR'S WSLCB LICENSE NO.	**(3) SOLD TO DISTRIBUTOR'S NAME**	**CITY**	**(4) TOTAL BARRELS @ $23.580**	**(5) TOTAL BARRELS @ $4.782**

Instructions for Completing **LIQ-788**
WASH BEER IMPORTERS SUMMARY TAX REPORT

This report must be filed every month INCLUDING MONTHS WHEN THERE IS NO ACTIVITY. Reports must be postmarked on or before the 20th of the following month. When the 20th falls on a Saturday, Sunday, or a legal holiday, the filing must be postmarked by the U.S. Postal Service no later than the next postal business day.

Licensee Number: Enter your Washington State Liquor Control Board (WSLCB) 6 digit licensee number.
Licensee Name: Trade Name per license number entered.
Location Address: Location address per license number entered.
City, State, Zip: City, State, and Zip Code per license number entered.

MONTH: Enter month reported.
YEAR: Enter year reported.

Please complete the numbered fields as follows: (round to two decimal places)

Part 1	(1) In the first cell, enter the total amount of beer purchased at the taxable rate of $23.580 per barrel. In the second cell, enter the total amount of beer purchased at the taxable rate of $4.782 per barrel.

Part 2	**NON-TAXABLE SHIPMENTS**
(2)	Enter the 6-digit WSLCB license number of the receiving distributor in Washington State. Use only one line per distributor TOTAL for the reporting month. **Licensee Lists and Forms may be found on the website at: http://www.liq.wa.gov/publications/WineandBeer.aspx**
(3)	Enter the trade name and city location of the receiving distributor in Washington State.
(4)	Enter the Total Barrels of Beer sold at the taxable rate of $23.580 per barrel for the reporting month. Use only one line per distributor.
(5)	Enter the Total Barrels of Beer sold at the taxable rate of $4.782 per barrel for the reporting month. Use only one line per distributor.
(6)	Enter the total barrels sold to Washington Distributors from columns 4 and 5 for the month. (Barrel = 31 gallons).

Part 3	**TAXABLE SHIPMENTS** **(does not include those shipped to Distributors where the distributor pays the tax)**
(7)	Enter the Total Barrels of beer used as samples under the correct tax rate for the reporting month.
	Calculating Taxes, Penalties and any Adjustments.
(8)	Calculate line 7, first cell multiplied by $23.580 (tax rate per barrel). Calculate line 7, second cell multiplied by $4.782 (tax rate per barrel).
(9)	Calculate the Current Taxes Due for the two columns in line 8 on line 9 .
(10)	Enter the amount of penalties if reporting late. (Reports are due the 20th of the following month and penalties accumulate at 2% per month of the total tax due on line 9).
(11)	Enter the amount of an existing credit as a negative number. Indicate a balance due as a positive number.
(12)	Enter the total due from entries in box 9, 10, and 11.

Certified True and Correct Under Penalty of Perjury	
	Signature of Person Completing Form.
	Enter printed Name of person who completed the form
	Enter the date form completed
	Enter the telephone number of person who completed the form
	Enter the e-mail address of person who completed the form.