

Instructions for Completing

LIQ-318 WINE AUTHORIZED REPRESENTATIVE CERTIFICATE OF APPROVAL HOLDERS SUMMARY TAX REPORT

This report must be completed by all Wine Authorized Representative Certificate of Approval Holders each month and 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. A report must be filed EVERY MONTH, including months when there is no activity. Report all shipments in the month regardless of invoice date.

DO NOT REPORT SALES DELIVERED TO: Military Installations, Commercial Carriers, or Ships Chandlers.

Correction report (check box): Include changes only (additions or subtractions) that need to be made to the original report.

Licensee Number: Enter your Washington State Liquor and Cannabis 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 report month (month when the beer was shipped into WA).
 YEAR: Enter report year.

NOTE: DO NOT DUPLICATE REPORTING OF THE REPRESENTED PRODUCT ON ANY OTHER FORMS; example Form LIQ-778
 NO DIRECT SHIPMENTS TO EITHER A WASHINGTON CONSUMER OR RETAILER ARE ALLOWED WITH THIS PRIVILEGE

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

If you are licensed for domestic and/or foreign shipments and you have no shipments for the month, make sure you check the appropriate box for no shipments.

Part 1	NON-TAXABLE SHIPMENTS
(1)	Enter the 6-digit WSLCB license number of receiving distributor or importer in Washington State. Licensee Lists and Forms may be found on the WSLCB website at: http://lcb.wa.gov/taxreporting/main
(2)	Enter the trade name of receiving distributor or importer in Washington State.
(3)	Enter the city location of the distributor / importer.
(4)	For product shipped to the distributor or importer enter: • D or Domestic for wine produced in the United States. • F or Foreign for product produced outside of the country. • Use ONE line per distributor or importer for Domestic product shipped. • Use ONE line per distributor or importer for Foreign product shipped.
(5)	Enter the total liters of cider shipped.
(6)	Enter the total liters of Non-Fortified wine shipped.
(7)	Enter total liters of Fortified wine shipped.
(8)	Enter total liters from all other pages (<i>If multiple pages used</i>).
(9)	Enter total liters from this page plus total from line 8.

Samples shipped to Washington Wine Distributors or Wine Importers for their use include in PART 1.

Part 2	TAXABLE SHIPMENTS
	Part 2 report wine samples that are shipped to Washington Retailers, donations to non-profit organizations 501(c)(3) or (6), and your licensed agent. Do not report samples provided to your appointed distributor or importer in this section.
(10)	Enter the total liters of cider samples shipped into the state for the month.
(11)	Enter the total liters of Non-Fortified wine samples shipped into the state for the month.
(12)	Enter the total liters of Fortified wine samples shipped into the state for the month.
(13)	Calculate line 10 multiplied by \$0.0814
(14)	Calculate line 11 multiplied by \$0.2292
(15)	Calculate line 12 multiplied by \$0.4536
(16)	Enter the total of lines 13, 14, and 15.
(17)	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 due on line 16.
(18)	Enter the amount of an existing credit as a negative number. Indicate a balance due as a positive number.
(19)	Enter the total due from entries in box 16, 17, and 18.

Certified True and Correct Under Penalty of Perjury

Signature of person completing the form.
Entered printed name of person who completed the form.
Enter the date that form is completed.
Enter the telephone number of person who completed the form.
Enter the e-mail address of person who completed the form.