

Small Winery Exemption Calculation

- Statement Line 1 - Line 3 (if applicable) - Line 4 (if applicable) = SWE amount

200 Producer Wholesaler WY	USA City		PT1030080		
	Cider (Under 8.5% (Barrels)	Cider (8.5% to 16% (Gallons)	Cider (Over 16% (Gallons)	Wine 16% or Less (Gallons)	Wine over 16% (Gallons)
	A	B	C	D	E
Distribution:					
1. Removals from Bond to Taxpaid	0.	0.	0.	0.	4.1
2. Imported (Schedule 1A)	0.	0.	0.	0.	0.
Deductions:					
3. Exported out of Oregon (Schedule 2A)	0.	0.	0.	0.	1.78
4. Military Sales / Miscellaneous (Schedule 2B)	0.	0.	0.	0.	0.
5. Small Winery Deduction		0.	0.	0.	4.1
Taxable Amount:					
6. Total Taxable Volume (Line 1 plus 2 Minus Lines 3-5)	0.	0.	0.	0.	-1.78
7. Rate of Tax	\$2.60	\$0.67	\$0.77	\$0.67	\$0.77

Work around solution -

- Add schedule 2A amount to schedule 1D and select “NO” for SWE

SCHEDULE 1D - TAX PAID REMOVALS

ZERO ACTIVITY

+ Add Schedule Detail

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Removal Type: Myself Small Winery Exemption: No	Quantity Removed from Bond: 1.78 Unit of Measure: Bottled-Gallon	ABV: Wine Over 16% to 21% Taxable Volume: 1.78	Actions
Removal Type: Myself Small Winery Exemption: Yes	Quantity Removed from Bond: 1.5 Unit of Measure: Bottled-Gallon	ABV: Wine Over 16% to 21% Taxable Volume: 1.5	Actions
Removal Type: Myself Small Winery Exemption: Yes	Quantity Removed from Bond: 2.6 Unit of Measure: Bottled-Gallon	ABV: Wine Over 16% to 21% Taxable Volume: 2.6	Actions

- Add schedule 2A amount to schedule SIWB – Inventory Gains – Other for bottled

EDIT SCHEDULE SIWB - SUMMARY INVENTORY - WINE IN BOND

	CIDER UNDER 8.5% (BARRELS)	CIDER 8.5% TO 16% (GALLONS)	CIDER OVER 16% (GALLONS)	WINE 16% OR LESS (GALLONS)	WINE OVER 16% (GALLONS)
Produced by Fermentation				410.00000	29.50000
Produced for Sparkling Wine					
Produced by Other ⓘ					
INVENTORY GAINS (BULK)					
INVENTORY GAINS (BOTTLED)					
Other					1.78000