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## Winery COA and Shipper to Consumer

### Attention Winery COA's

Winery COAs are required to submit form LIQ-778/778A Wine Certificate of Approval Holder to the Board.

Wineries with total taxable sales in Washington per calendar year in excess of 6,000 gallons must submit their report each month including months with no activity. The report is due on the 20th day of the month following the month being reported\*.

Wineries with total taxable sales in Washington per calendar year of 6,000 gallons or less may file annually upon receiving approval from the Board.

**Annual reports are due on January 20th of the year following the year being reported\*.**

- [Questions and Answers regarding annual filing for wineries](#)
  - A helpful guide to annual filing
- **LIQ-778/778A Wine Certificate of Approval Holder** (Wine shipment to consumers included on line 10 )
  - *Including Instructions*
    - [File online](#)
    - [Excel format](#)
- **LIQ-870 Wine Shipper to Consumer** (This is not required if you are a Wine COA included in LIQ-778)
  - *Including Instructions*
    - [File online](#)
    - [Excel format](#)

\*All reports must be postmarked or submitted electronically by 10:00 PM on the day it is due in order to be considered received. E-filers must finish the payment transaction and receive a confirmation number in order for your WSLCB report submission to be complete. We recommend submitting electronically at least one day prior to the due date to ensure completion of the e-payment process. Penalties will accrue at 2% per month on all unpaid balances.