BRW/BP - Breakdown by Schedules

Schedule	Explanation	Past Schedule Equivalent
BI – Beginning Inventory	This schedule is only required on your first filing in the new system. Please input the total barrel equivalent volume of products in each tax class that were on hand at 6/1/2021 if you hold a BRW or BP license.	
SI – Summary Inventory	Overview of changes in bulk inventory for the reporting month including production by fermentation, inventory gains and losses (bulk and packaged), and ending bulk inventory.	This schedule is for some of the data on the old Schedule 2. Lines 3, 4, 9, 11, and 13. Now broken out by malt/seltzer.
1B – Liabilities, Out-of-State Returns	-Returns of sellable product to stock that was previously exported. For BRW/BP these do not generate liability, they would be taxed at the next sale (if domestic) on a 1C or exported again on a 2A. -Out of State Returns that are to be destroyed would be listed on Schedule 1B to return the item to stock. Destructions of tax-unpaid product would be listed as a loss on the Summary Inventory schedule.	This schedule takes the place of the old Schedule 2 Line 5. These are additions to inventory of sold products that are returned to Oregon.
1C – Liabilities, Taxable Sales	Domestic Sales are now detailed at the product level by invoice/BOL when shipped to distributors; product-summary level when sold to consumer/retailer. - If consumer/retailer 'no' is selected, sales to your Oregon distributors should be detailed by invoice/shipment and line-item. - If consumer/retailer 'yes' is selected, sales by product may be summary totaled for the report month.	This schedule takes the place of the old Schedule 2 Line 8.
2A –Deductions, Exports	Exports out-of-state should be entered by invoice and line-item, providing a BOL# to prove the product left Oregon. Many of your out-of-state customers will not have accounts in the Oregon system. When entering detail in Excel, the PT number will not be available for these entities but Name/Address would be	This schedule takes the place of the old Schedule 4.

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	required for the destination. - When entering export detail in the web-forms, type in the customer's name as the "Exported-To" then click the yellow box that appears with their name. That will allow you to enter in the address information yourself to complete the record.	
2B – Military Sales/Misc Deductions	All sales to military and religious exemptions should be entered by invoice and line-item. Many of your military/religious customers will not have accounts in the Oregon system and you would need to follow the steps mentioned previously for exports.	This schedule takes the place of the old Schedule 5.
3D – Inventory; Sellable Instate Returns	-Returns of sellable product to stock that was previously sold and taxed in Oregon create a tax credit when returned so that they may be taxed at the next sale on a 1C or exported on a 2A. - Oregon Returns that are to be destroyed would be entered on a Destruction Claim for tax credit.	This schedule takes the place of the old Schedule 2 Line 6.
3E – Inventory; Ending Inventory (Packaged)	Ending inventories are now entered at the product-level detail each report period. Enter in a schedule detail for each product type you have and indicate the quantity on-hand. The calculated ending inventory value will pull forward to your next statement and become your packaged beginning inventory for balancing purposes.	This schedule takes the place of the old Schedule 2 Line 12.
3F – Inventory; Bond To Bond Transfers **IN**	This schedule is used only if you are Contract Brewing. If you believe this applies to your business, reach out to the Helpdesk for assistance.	This is a new schedule and will be used in the event of Contract Brewing.
3G – Inventory; Bond To Bond Transfers **OUT**	This schedule is used only if you are Contract Brewing. If you believe this applies to your business, reach out to the Helpdesk for assistance.	This is a new schedule and will be used in the event of Contract Brewing.