



OPTO
(Oregon Privilege Tax Online)
Electronic Tax Filing Implementation Guide
ASCII FILE FORMAT
Brewery and Brewpub Filing
Effective June 2021

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Instructions for Brewery/Brewpub Tax Statements

This file layout provides the ability to meet tax statement data requirements for the license types of Brewery and Brewpub. It is important to understand that this file layout is used to define two types of record formats:

1. Detail Report Format
 - a. Schedules 1B, 1C, 2A, 2B, 3D, 3F and 3G
2. Ending Inventory (Schedule 3E)

All schedules are required if you have activity. If you have no activity for a specific schedule or you have no activity for the entire filing period, these designations will be handled in the Oregon Privilege Tax Online system.

NOTE: Summary values can only be input in the online system, there is no ASCII file format for summary schedules.

Document Updates

The information contained in this guide is subject to change. You will be notified when updated versions of this guide are available for download from the following web site:

<https://us.sicpa.com/olcc-training-resources>

Updates may include, but are not limited to:

- Changes in statutory regulations
- Changes to the statements or reporting requirements

Taxpayer Responsibilities

1. It is the taxpayer's responsibility to ensure the ASCII document was successfully sent to OPTO.
2. If you use the Excel spreadsheet provided by the OLCC to create the ASCII file, **do NOT** send the Excel spreadsheet. To create the file that needs to be sent to OLCC, go to the tab labeled, "Instructions-Export" and select the tax types that you have entered data for. The output file that is created is the file that needs to be uploaded to the site. The upload pages will not allow you to send the excel spreadsheet.

Additional Information

Timely Filing

Moving from a paper filing to an electronic filing environment means that certain traditional methods of determining what constitutes the timely filing of a return and what will constitute proof of filing may be different.

All monthly statements and reports must be filed on or before the 20th day of the month following the month in which the transaction took place. Example, for March transactions, the returns are due on April 20th. The payment is also due by this date. Failure to make timely payments will subject you to penalty and interest as prescribed by law.

Due Diligence, Timely Filing, Proof of Filing

It is understood that a filer is expected to show due diligence in submitting all electronic tax filings. This means that the taxpayer is expected to show ordinary business care and prudence in submitting all tax filings.

Due diligence would indicate that the information included should be correct, complete, timely, and that there should not be any willful neglect involved.

Acknowledgments

Acknowledgement of the filing will be provided immediately upon the submission of the file via the submission web page. All transmission or data errors will result in the filer being informed to correct and resubmit their tax report. If the file is successfully processed, the filer must continue the process to verify the data and statement are correct before submitting. Just because the file is processed without errors, does not mean the statement is correct. If the statement was not generated, the filer needs to review the EDI Review errors created by the submission of the data. The filer will have to correct all EDI Review errors before the system will generate the statement for review and submission. The submission of the filing will lock the postmark and timestamp. Once submitted, the user will have the ability to make a payment for the liability created.

File Layout

Field Definitions

Provide all data in **FIXED WIDTH** format. Use space i.e. ASCII character = 32, to fill any missing information except as noted otherwise. Use any method you wish to generate the ASCII file. Use the following table to determine the number of field elements, expected length, and format of expected data. **Each line in the file should be 525 characters in length.**

FIELD REQUIREMENT Definitions:

- M – Mandatory
- O – Optional
- C/M – Conditional, this is applicable based upon other entries on the record.

Col No.	Field Position		Field Position Description	Data Type	Size	Format	Field Requirement	Example	Explanation
	Begin	End							
1.	1	2	Jurisdiction Code	Text	2	OR	M	OR	Identifies the jurisdiction to which the data belongs. Always = OR.
2.	3	4	Return Type	Text	2	O	M	O	O = Original A = Amendment Space fill field as needed to 2 digits.
3.	5	10	Report Year/Month	Text	6	YYYYMM	M	202106	YYYY = Four digit year of the return period i.e. 2021. MM = Two digit month of the return period i.e. 06 for June. Example: 202106
4.	11	14	Filer License Type	Text	4	LLLL	M	BRW or BP	BP = Brewpub BRW = Brewery
5.	15	22	Filer Privilege Tax ID Number ¹	Text	8	PT112334	M	PT999999	This number is created when you associate your OLCC license number in the privilege tax online system. (this number must be the PT associated to your 1 st / Primary location)

Col No.	Field Position		Field Position Description	Data Type	Size	Format	Field Requirement	Example	Explanation
	Begin	End							
6.	23	25	Schedule Type	Text	3		M	1A	Schedule type associated with the Brewery or Brewpub Examples: 1A, 1B, 2A, 2B, etc. (See list of schedule codes in Appendix A)
7.	26	27	Placeholder	N/A	2	N/A	N/A	N/A	NOT APPLICABLE FOR THIS LICENSE TYPE (Must space fill this field)
8.	28	28	Customer/Retailer	Text	1		M	Y or N	This field is ONLY APPLICABLE for Schedule 1C. For all other schedules, space fill. Enter Y for yes, N for No. If the value marked here is "Y" then the fields 9-19 are not required and should be space filled.
9.	29	36	Date Received/Shipped or Sold	Text	8	YYYYMMDD	M	.20210216	Date Rec'd/Exported/etc. is used for this report when reporting receipts & disbursements. YYYY = Four digit year of the BOL i.e. 2021, etc. MM = Two digit month of the BOL i.e. 01 for January, etc. DD = Two digit day of the BOL i.e. 01, 02, 03, and so on to 31. Example: 20210216
10.	37	71	Bill of Lading	Text	35		M/O		Enter the Bill of Lading for the specific transaction. For the fields shown in 9, 10 and 11, at least 2 of these must be provided depending on the schedule. If field not used, then must be space filled.
11.	72	106	Invoice Number or Credit Memo #	Text	35		M/O		Enter the Invoice Number for the specific transaction. For the fields shown in 9, 10 and 11, at least 2 of these must be provided depending on the schedule. If field not used, then must be space filled.

Col No.	Field Position		Field Position Description	Data Type	Size	Format	Field Requirement	Example	Explanation
	Begin	End							
12.	107	141	Purchase Order Number	Text	35		O/M		Enter the Purchase Order Number for the specific transaction. For the fields shown in 9, 10 and 11, at least 2 of these must be provided depending on the schedule. If field not used, then must be space filled.
13.	142	149	Purchased From/Sold To Privilege Tax ID Number ²	Text	8		C/O	PT999999	This is the unique number assigned by OPTO when the company associates their licenses.
14.	150	234	Purchased From/Sold To Name	Text	85		C/M		Enter the name of the company where the product was sold to or purchased from. Space fill field as needed to 85 characters.
15.	235	294	Purchased From/Sold To Address	Text	60		C/M		Street address. Required regardless of country entered.
16.	295	314	Purchased From/Sold To City	Text	20		C/M		City name. Required regardless of country entered.
17.	315	316	Purchased From/Sold To State or Region	Text	2		C/M	OR	Required for country = US or CA. *When the country is not US or CA, this should be space filled.
18.	317	321	Purchased From/Sold To Zip	Text	5		C/M	88888	Required. *When the country is not US, this may be populated with 99999.
19.	322	323	Purchased From/Sold To Country	Text	2		C/M	US	Two digit country code where the product comes from or is sold to, based upon schedule type.
20.	324	338	Product Code ³	Text	15		M	MB.CASE	This field will contain a code that is used to describe the Product Type in a reproducible manner. (see list of product codes in Appendix A)
21.	339	363	SKU/Inventory Code	Text	25		O		SKU Number associated to the product in this transaction.
22.	364	448	Product Name	Text	85		M		Name of product in this transaction.

Col No.	Field Position		Field Position Description	Data Type	Size	Format	Field Requirement	Example	Explanation
	Begin	End							
23.	449	458	Quantity	Num	10		M		This is the quantity shipped, received, exported, etc. The value must be a positive whole number.
24.	459	483	Keg Size		25		C/M		See Appendix A for the list of values for a Keg product type transaction.
25.	484	493	Case Quantity	Num	10		C/M		If product code chosen is a case product, then this field is required. Value must be a positive whole number.
26.	494	501	Bottle/Can Size	Num	8		C/M	99999.99	If product code chosen is a case product, then this field is required. Value should be a non-negative number with up to two decimal places.
27.	502	503	Bottle/Can UOM	Text	2	Oz or MI or L	C/M		If product code chosen is for case product, then this field is required. The value should : "Oz" if the unit is Ounces and "MI" if the unit is Milliliters. (Not case sensitive) Or L for Liter
28.	504	508	ABV	Num	5		M	99.99	Alcohol by volume.
29.	509	509	Placeholder		1				Not Applicable for this license type. Must be space filled.
30.	510	510	Placeholder		1				Not Applicable for this license type. Must be space filled.
31.	511	525	TTB Permit Number	Text	15		C/M		If reporting schedule 3F or 3G AND the product is being received from outside of Oregon or shipped out of Oregon this must contain the value for Received From or Sent to TTB #. If not schedule 3F or 3G, space fill.

1. Filer Privilege Tax ID number is the number that is assigned to you in the privilege tax system when you associate your OLCC licenses.
2. Privilege Tax ID numbers for companies that are using the privilege tax system can be accessed on the OLCC resource page.
3. Product Code – This field is used as a code value to reference the full naming of Product Type shown in Appendix A.

Fields for an Ending Inventory Submission

If you have ending inventory this will use schedule 3E to report for the filing period, please send this record with all other fields space filled if they are not shown below.

Zero Activity Record	Description of Reported Information
1. Jurisdiction Code	OR
2. Return Type	O
3. Report Year/Month	YYYYMM
4. License Type	BRW or BP (space fill if necessary)
5. Filer Privilege Tax ID Number	Example PT299928
6. Schedule Type	The value "3E"
20. Product Code	The specific product code for ending inventory record entered.
21. SKU/Inventory Code	
22. Product Name	
23. Quantity On-Hand	
24. Keg Size	
25. Case Quantity	
26. Bottle/Can Size	
27. Bottle/Can UOM	
28. ABV	

Only populate the field positions listed above for this type of schedule. All other field positions are space filled. Fill the mandatory fields with spaces, if the data is smaller than the max width for the fields.

Appendix A

Schedule Codes

1B	Liabilities, Out of State Returns
1C	Liabilities, Taxable Sales
2A	Deductions, Exports
2B	Deductions, Military Sales and Miscellaneous
3D	Inventory; Sellable Instate Returns
3E	Inventory; Ending Inventory (Packaged)
3F	Inventory; Bond to Bond Transfers IN
3G	Inventory; Bond to Bond Transfers OUT

Product Codes

PRODUCT TYPES IN A CASE	
Full Name of Product Type	Product Code
Malt – Case	MB.Case
Seltzer (Malt Sugar) - Case	SMS.Case

PRODUCT TYPES IN A KEG	
Full Name of Product Type	Product Code
Malt - Keg	MB.Keg
Seltzer (Malt Sugar) - Keg	SMS.Keg

List of Keg Sizes

Keg Sizes			
1/2	1.32GAL	10.8GAL	20L
1/4	5GAL	13.2GAL	24L
1/6	5.16GAL	18L	25L
1/8	5.2GAL	19L	30L
	7.9GAL	19.5L	50L

Please note that there are no spaces in these values, and the letters used are not case sensitive.