

**ANNUAL REPORT OF DISTILLED SPIRITS
IN BONDED WAREHOUSE**

AS OF JANUARY 1, _____

Name and Physical Address of Warehouse

County _____

School District _____

City District _____

D.S.P. No. _____

Fire District _____

- Distilled Spirits in New Cooperage
- Distilled Spirits in Reused Cooperage
Other Than Scotch Whiskey
- Scotch Whiskey
- Natural Spirits _____ Proof

PART I	New Cooperage Barrels		Reused Cooperage Barrels		Light Whiskey Barrels	
	45-50 Gallon	35-45 Gallon	45-50 Gallon	35-45 Gallon	45-50 Gallon	35-45 Gallon
1. 0 to 1 yr. old						
2. 1 yr. plus to 2 yrs. old						
3. 2 yrs. plus to 3 yrs. old						
4. 3 yrs. plus to 4 yrs. old						
5. 4 yrs. plus to 5 yrs. old						
6. 5 yrs. plus to 6 yrs. old						
7. 6 yrs. plus to 7 yrs. old						
8. 7 yrs. plus to 8 yrs. old						
9. 8 yrs. and over						
TOTAL						

PART II	45-50 Gallon	Fair Cash Value	35-45 Gallon	Fair Cash Value
Gin				
Vodka				
Scotch Whiskey				
Other				
TOTAL				

PART III A, Goods not held for shipment out-of-state		PART III B, Goods held for shipment out-of-state	
* Number of Cases	Estimated Fair Cash Value Per Case	* Number of Cases	Estimated Fair Cash Value Per Case
TOTAL		TOTAL	

* Each case must equal 50 gallons. Fractional cases are acceptable for reporting purposes.

61A508-S1 (10-12)

Commonwealth of Kentucky
DEPARTMENT OF REVENUE
Office of Property Valuation
Public Service Section
4th Floor, Sta. #32
501 High Street
Frankfort, Kentucky 40601-2103
(502) 564-8175

Schedule 1
Department of Property Valuation
Cost of Production Schedule

_____ Tax Year

For the Year Ending December 31, _____

DSP# _____

	Bourbon Whiskey	Corn Whiskey	Other	Other
Grain	_____	_____	_____	_____
Labor	_____	_____	_____	_____
Overhead	_____	_____	_____	_____
Cooperage	_____	_____	_____	_____
Other	_____	_____	_____	_____
Total	_____	_____	_____	_____
Credit for by-product	_____	_____	_____	_____
Net cost per OPG	_____	_____	_____	_____
Number of OPG's produced	_____	_____	_____	_____
Number of OPG's produced but not barreled	_____	_____	_____	_____
Total OPGs produced and barreled	_____	_____	_____	_____
Number of barrels produced	_____	_____	_____	_____
Entry proof of new whiskey	_____	_____	_____	_____
Average resale value of used barrels	_____	_____	_____	_____

GUIDELINES FOR COST OF PRODUCTION—SCHEDULE 1

The following guidelines are to be used as an aid in computing the average per gallon costs for producing distilled spirits. This computation should be made utilizing costs incurred for the entire year. Be sure to include costs associated with the drier house, since a dried grain credit is given.

Grain

Include all grain costs associated with the production process.

Labor

Include all labor costs associated with the production process. All direct, indirect and maintenance labor as well as the associated fringe benefits and payroll costs should be included.

Overhead

Include depreciation, insurance and all other overhead costs related to the production process.

Other

Include utilities, maintenance, quality control and any other expenses not previously accounted for which are a cost of production.

Dried Grain Credit

For the item being produced, include total credit for dried grain or liquid feed.

61A508-S2 (10-12)

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Schedule 2
Department of Property Valuation
Storage Cost Schedule

_____ Tax Year

For the Year Ending December 31, _____

DSP# _____

Labor _____

Overhead _____

Other _____

Total Cost _____

Average number of barrels stored during year _____

Average cost per barrel stored _____

(Total cost/average number of barrels stored)

GUIDELINES FOR STORAGE COST—SCHEDULE 2

The following guidelines are to be used as an aid in computing the average per barrel storage costs. This computation should be made using costs incurred during the entire year.

Do not include ad valorem taxes paid on distilled spirits in a bonded warehouse.

Labor

Include all labor costs associated with the storage process. All direct, indirect and maintenance labor as well as the associated fringe benefits and payroll costs should be included.

Overhead

Include depreciation, insurance, maintenance and any other overhead costs associated with the storage process.

Other

Include utilities, quality control and any other storage costs not accounted for in the labor and overhead categories.

61A508-S5 (10-12)

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Schedule 5

Name _____

DSP # _____

as of January 1, _____

Fair cash values of Case Goods summarized on Form 61A508 Part III (A & B), Annual Report of Distilled Spirits in Warehouse as of January 1, _____. These totals must agree with items listed under Part III (A & B) of Form 61A508.

Part III A, Goods not held for shipment out-of-state per KRS 132.099		
Item	Quantity (In 45-50 Gallon Barrel Equivalents)	Fair Cash Value
Totals		

Part III B, Goods held for shipment out-of-state per KRS 132.099		
Item	Quantity (In 45-50 Gallon Barrel Equivalents)	Fair Cash Value
Totals		