



**INSTRUCTIONS**  
**DISTILLED SPIRITS PURCHASED OR RECEIVED FROM OTHER LICENSEES IN CALIFORNIA**

This report must be completed in accordance with the instructions below showing each and every purchase or receipt of distilled spirits from another California taxpayer.

**PREPARATION OF THE REPORT**

Prepare report and submit with **CDTFA-501-DS, Distilled Spirits Tax Return**, to the California Department of Tax and Fee Administration (CDTFA). To file your report with the return online, go to [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) and select *File a Return*. For additional information, please review the *Filing Requirements* section of the instructions on the corresponding tax return CDTFA-501-DS, *Distilled Spirits Tax Return*.

For each page, complete (a) through (e) at the top of the report. Enter (a) your CDTFA Distilled Spirits account number; (b) the period begin date and end date; (c) the page number and the total pages; (d) your business name; and (e) your mailing address. Complete (f) through (i) at the bottom of the first page by signing your name in (f); printing your name and title in (g); entering your telephone number in (h), and your email address in (i). If a multiple page report is filed, (f) through (i) need only be completed on page 1.

**Column 1.** Enter the name of the California seller from whom the distilled spirits were purchased.

**Column 2.** Enter the name of the California city where the seller's business is located.

**Column 3.** Enter the seller's Distilled Spirits CDTFA account number.

**Column 4.** Enter the date the shipment was received.

**Column 5.** Enter the invoice number and date covering the shipment.

**Column 6.** (a) Enter total gallons of distilled spirits **100 proof and under** per seller's invoice.  
 (b) Enter total gallons of distilled spirits **over 100 proof** per seller's invoice.

**Totals.** Add the total gallons in column 6a and in column 6b, and enter the result for each column in the **Totals** row. The final page of the report should contain the grand total of each column of all pages. Enter the grand total from column 6a and 6b on line 3 of CDTFA-501-DS, *Distilled Spirits Tax Return*.

**Note:** *Report all alcoholic beverages in wine gallons pursuant to Alcoholic Beverage Tax Regulation 2544 by multiplying the quantity in liters by 0.264172. Round the result to the nearest gallon.*