

INSTRUCTIONS
CLAIM FOR DISTILLED SPIRITS EXCISE TAX EXEMPTION ON
SALE OR DELIVERY TO OTHER LICENSEES IN CALIFORNIA

This report must be completed in accordance with the instructions below showing each and every sale or delivery of distilled spirits to 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 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 purchaser to whom the distilled spirits were sold.
- Column 2.** Enter the name of the California city where delivered.
- Column 3.** Enter the purchaser's Distilled Spirits' CDTFA account number.
- Column 4.** Enter the invoice number and date covering the shipment.
- Column 5.** Enter the date the distilled spirits were shipped.
- Column 6.** (a) Enter total gallons of distilled spirits **100 proof and under** which were sold.
 (b) Enter total gallons of distilled spirits **over 100 proof** which were sold.
- 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 columns 6a and 6b on line 17 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.**