

**CLAIM FOR EXCISE TAX EXEMPTION ON DISTILLED SPIRITS  
EXPORTED OR SOLD TO COMMON CARRIERS AND/OR ARMED FORCES INSTRUMENTALITIES**

*IMPORTANT - Please read the instructions on the reverse before completing this report.*

(a) CDTFA DISTILLED SPIRITS ACCOUNT NUMBER	(b) REPORTING PERIOD Begin <span style="float:right">End</span>	(c) Page <span style="float:right">of</span> <span style="float:right">Page(s)</span>
(d) BUSINESS NAME	(e) MAILING ADDRESS (street, city, state, and ZIP code)	

1	2	3	4	5		6	
SHIPPED TO (CONSIGNEE)	STATE/COUNTRY	NAME OF CARRIER	BILL OF LADING OR FREIGHT BILL NUMBER	INVOICE		WINE GALLONS	
				NUMBER	DATE	(a) 100 PROOF AND UNDER	(b) OVER 100 PROOF
<b>TOTALS</b>						6a.	6b.

(f) SIGNATURE	(g) PRINT NAME AND TITLE
(h) TELEPHONE	(i) EMAIL ADDRESS

**INSTRUCTIONS**  
**CLAIM FOR EXCISE TAX EXEMPTION ON DISTILLED SPIRITS**  
**EXPORTED OR SOLD TO COMMON CARRIERS AND/OR ARMED FORCES INSTRUMENTALITIES**

This report must be completed in accordance with the instructions below showing all bottled or packaged distilled spirits exported from California, sold for export and actually exported from California, sold to common carriers engaged in interstate or foreign passenger service, or sold to instrumentalities of the Armed Forces.

**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 consignee of the shipment.

**Column 2.** Enter the name of the state or country where shipment is being delivered. A list of valid postal codes is available on our website on [CDTFA-810-CTC, Postal Abbreviations Table](#).

**Column 3.** Enter the name of carrier transporting the shipment out of California.

**Column 4.** Enter the bill of lading or freight bill number.

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

**Column 6.** (a) Enter total gallons of distilled spirits **100 proof and under** contained in the shipment.  
 (b) Enter total gallons of distilled spirits **over 100 proof** contained in the shipment.

**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 18 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.**

For more information, visit our website at [www.cdtfa.ca.gov](#). You may also call our Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select the option *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.