

BEER AND WINE IMPORTER TAX RETURN

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

DUE ON OR BEFORE	PERIOD BEGIN DATE	PERIOD END DATE
YOUR ACCOUNT NUMBER		

CDTFA USE ONLY
EFF
PM

READ INSTRUCTIONS BEFORE PREPARING

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
 RETURN PROCESSING BRANCH
 PO BOX 942879
 SACRAMENTO, CA 94279-6079

Please check this box if this filing represents an **AMENDED RETURN**.

TRANSACTIONS DURING REPORTING PERIOD	BEER		WINE	
	A TOTAL BEER <i>(gallons)</i>	B STILL WINE NOT OVER 14 PERCENT <i>(gallons)</i>	C STILL WINE OVER 14 PERCENT AND HARD CIDER <i>(gallons)</i>	D SPARKLING WINE <i>(gallons)</i>
1. Imported into California				
1a. Case beer <i>(enter total case gallons from column 11 of CDTFA-269-BW)</i>	1a.			
1b. Keg beer <i>(enter keg gallons from column 11 of CDTFA-269-BW)</i>	1b.			
1c. Total	1c.			
2. Exported from California	2.			
3. Spoiled beer or wine <i>(attach approved authorization)</i>	3.			
4. Other exemptions <i>(attach documentation)</i>	4.			
5. Total exemptions <i>(add lines 2 through 4 for columns A through D)</i>	5.			
6. Taxable transactions on which tax applies or a refund is due <i>(subtract line 5 from line 1c for columns A through D)</i>	6.			
7. Rate of tax per wine gallon	7.	\$	\$	\$
8. Subtotal for columns A through D of tax on these gallons <i>(multiply line 6 by line 7)</i>	8.	\$	\$	\$
9. Amount of tax due or refund claimed <i>(add columns A, B, C, and D of line 8)</i>	9.			\$
10. PENALTY: <i>(if filed after the due date, see line 10 of the instructions)</i>	10.		PENALTY	\$
11. INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is . For assistance, see CDTFA website for Interest Calculator .	11.		INTEREST	\$
12. TOTAL AMOUNT DUE AND PAYABLE OR REFUND CLAIMED <i>(add lines 9, 10, and 11)</i>	12.			\$

For our privacy policy and notice, visit our webpage at www.cdtfa.ca.gov/privacy.htm, or go to www.cdtfa.ca.gov/formspubs/forms.htm and search for **CDTFA-324-GEN-WEB**, *Privacy Policy - Website - No Action Needed*.

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.		EMAIL ADDRESS	
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE NUMBER	DATE

Make a copy of this document for your records.



INSTRUCTIONS - BEER AND WINE IMPORTER TAX RETURN

Payments: To make your payment online, go to our website at www.cdtfa.ca.gov and select *File & Make a Payment*. You can also pay by credit card on our website or by calling 1-855-292-8931. If paying by check or money order, be sure to include your account number. Make check or money order payable to the California Department of Tax and Fee Administration.

GENERAL

The California Department of Tax and Fee Administration (CDTFA) administers the California Alcoholic Beverage Tax Law (Revenue and Taxation Code section [32001](#), et seq.) in cooperation with the Board of Equalization. The law includes the state excise taxes imposed upon the importation and sale of beer and wine. The tax rates for this law as they relate to the importation of beer and wine are located on the CDTFA website at www.cdtfa.ca.gov.

FILING REQUIREMENTS

Every licensed beer and wine importer is required by Revenue and Taxation Code section [32251](#) to file a tax return and supplemental report (if applicable) of all beer and wine imported for the reporting period, on or before the 15th day of each month, following the close of the reporting period. A return must be filed each reporting period regardless of whether any tax is due. The return must be complete and supported by supplemental report [CDTFA-269-BW](#). Remittance for the amount due must be submitted by the due date of the return. A copy of the return and supplemental report (if applicable) should be retained at the licensed premises for verification by CDTFA auditors.

PENALTY FOR LATE FILING

Section [32252](#) of the Alcoholic Beverage Tax Law imposes a penalty for the late filing of this return regardless of whether any tax is due. The penalty imposed for the late filing of this return shall be limited to either \$50.00, or 10 percent (0.10) of the amount of tax due, whichever is greater. The penalty for late payment of tax is 10 percent (0.10) of the amount of tax due together with interest on the tax from the date on which the tax is due and payable until the date of payment. The CDTFA is authorized by law, for good cause, to extend the time for the filing of this return, not to exceed one month. Any request for an extension may be submitted online at www.cdtfa.ca.gov.

PREPARATION OF RETURN

- Line 1a. Case beer imported into California.** Enter the total gallons of case beer imported by you into the state by dividing total ounces imported by 128. Round to the nearest gallon. Include any beer imported in bond whether held by you at your licensed premises or held for you on your account at the premises of a licensed warehouse. Imports reported on this form must agree with the totals reported on CDTFA-269-BW. Do not include beer purchased from another California licensee, such as a California beer manufacturer, or beer and wine importer. If you hold a Beer Manufacturers license, report your beer imports on [CDTFA-501-BM](#) and [CDTFA-269-BM](#) (see Alcohol Beverage Tax Regulation [2538](#)).
- Line 1b. Keg beer imported into California.** Enter the total gallons of keg beer imported by you into the state by multiplying barrels by 31 (see Revenue and Taxation Code section [32151](#)). Round to the nearest gallon. Include any beer imported in bond whether held by you at your licensed premises or held for you on your account at the premises of a licensed warehouse. Imports reported on this form must agree with the totals reported on CDTFA-269-BW. Do not include beer purchased from another California licensee, such as a California beer manufacturer, or beer and wine importer. If you hold a Beer Manufacturers license, report your beer imports on CDTFA-501-BM and CDTFA-269-BM (see Alcohol Beverage Tax Regulation [2538](#)).
- Line 1c. Total gallons of beer and/or wine imported into California.** For column A, add lines 1a and 1b and enter the result on line 1c. For columns B through D, enter the total gallons of wine imported by you into the state by multiplying liters by 0.264172 (see Alcohol Beverage Tax Regulation [2544](#)) and enter the result on line 1c. Round to the nearest gallon. Include any wine imported in bond whether held by you at your licensed premises or held for you on your account at the premises of a licensed warehouse. Imports reported on this form must agree with the totals reported on CDTFA-269-BW. Do not include wine purchased from another California licensee, such as a California wine grower, or beer and wine importer. If you hold a Winegrowers license, report your wine imports on [CDTFA-501-WG](#) and [CDTFA-269-WG](#) (see Alcohol Beverage Tax Regulation [2538](#)).
- Line 2. Exported from California.** Enter the total gallons of beer and/or imported wine that was exported outside of California during the reporting period. Do not include wine purchased in California. Documents supporting the claim for exemption must be retained at the licensed premises for verification by CDTFA auditors for all transactions included in the claim.
- Line 3. Spoiled beer or wine.** Enter the total gallons of spoiled beer or wine destroyed under the supervision of a representative of the CDTFA, or for small quantities of beer or wine destroyed upon written approval by the CDTFA, as described in Regulation [2552](#). An approved authorization to destroy beer or wine should be attached to this return.

- Line 4. Other exemptions.** Enter the total gallons of beer and/or wine exempt from tax not claimed on lines 2 or 3. You must attach supporting documentation explaining why the transactions are exempt from tax.
- Line 5. Total exemptions.** Enter total gallons of exempt transactions by adding lines 2 through 4 and entering the total on line 5.
- Line 6. Taxable transactions.** Enter the taxable gallons by subtracting line 5 from line 1c for columns A through D (this may be a negative amount).
- Line 7. Rate of tax per wine gallon.** The rates of tax per wine gallon are located on the CDTFA website at www.cdtfa.ca.gov on the *Tax & Fee Rates* tab.
- Line 8. Subtotal of tax.** For columns A through D, multiply line 6 by the rates of tax shown on line 7 for each column and enter the result on line 8.
- Line 9. Amount of tax due or refund claimed.** Enter the total tax due or refund claimed by adding columns A, B, C, and D of line 8 and enter the total on line 9.
- Line 10. PENALTY.** If you file your return or pay after the due date, you owe a penalty of the greater of 10 percent (0.10) of the amount of the remaining tax due or \$50.00. Multiply line 9 by 10 percent (0.10) and enter the greater of this amount or \$50.00 on line 10.
- Returns and payments must be postmarked or received on or before the due date of the return to be considered timely. If the due date falls on a Saturday, Sunday, or state holiday, returns postmarked or received by the next business day will be considered timely.
- Line 11. INTEREST.** If you file your return or pay after the due date you will owe interest. The interest rate on the front of the tax return applies for each month, or fraction of a month, that your payment is late. Multiply the tax due on line 9 by the interest rate shown, then multiply the result by the number of months, including any fraction of a month, that has elapsed since the due date and enter here. For help calculating the interest due, you may use the Interest Calculator on the CDTFA website at www.cdtfa.ca.gov.
- Line 12. Total amount due and payable or refund claimed.** Add lines 9, 10, and 11 and enter the total on line 12. If claiming a refund, enter the amount of refund claimed from line 9 as a negative number.