

**APPROVAL REQUEST AND DECLARATION OF DESTRUCTION FOR SPOILED BEER OR WINE**  
(Alcoholic Beverage Tax Regulation 2552)

*Note:* Please read the instructions on the back before completing CDTFA-775, *Approval Request and Declaration of Destruction for Spoiled Beer or Wine*. You must complete Sections I and II of this form, email it to the California Department of Tax and Fee Administration (CDTFA), and obtain written approval from the CDTFA before destroying the beverages.

(Please type or print)

ACCOUNT NUMBER

BUSINESS OWNER'S NAME

**SECTION I**

*I request that the California Department of Tax and Fee Administration approve the destruction of the alcoholic beverages listed below. I certify, under penalty of perjury, the beverages listed below were imported or removed from bond, are spoiled, and are not fit for sale. These beverages were not previously subject to tax or were sold and subsequently returned as spoiled.*

NAME OF BEER AND WINE IMPORTER

SIGNATURE OF PERSON AUTHORIZED TO MAKE REQUEST AND DECLARATION

TITLE

DATE

**SECTION II**

NUMBER OF CONTAINERS	CONTAINER SIZE	GALLONS			
		BEER	WINE 14% OR UNDER	WINE OVER 14%	SPARKLING WINE
<b>TOTAL GALLONS</b>					

**SECTION III**

*The California Department of Tax and Fee Administration approves your request to destroy the above listed alcoholic beverages.*

SIGNATURE OF AUTHORIZED CDTFA REPRESENTATIVE

TITLE

DATE

**SECTION IV**

*I hereby declare, under penalty of perjury, that I witnessed the destruction of the above listed beverages.*

DESTROYED BY (name of business)

ADDRESS WHERE BEVERAGES WERE DESTROYED

METHOD OF DESTRUCTION

DATE OF DESTRUCTION

SIGNATURE OF AUTHORIZED PERSON WHO WITNESSED THE DESTRUCTION

TITLE

## INSTRUCTIONS

### APPROVAL REQUEST AND DECLARATION OF DESTRUCTION FOR SPOILED BEER OR WINE

#### Small Quantity Destruction for Beer and Wine Importers

Beer and wine importers are allowed an alcoholic beverage tax exemption or credit for destruction of small quantities of spoiled beer or wine without the supervision of a CDTFA representative. The exemption or credit is allowed only after **prior** written approval is obtained from the CDTFA (*Alcoholic Beverage Tax Regulation 2552*).

For the purposes of beer or wine destruction, “small quantities” means the following:

- The quantity of beer destroyed is 2,500 gallons or less, or
- The quantity of still wine destroyed is 2,500 gallons or less, or
- The quantity of champagne or sparkling wine destroyed is 1,500 gallons or less.

#### How to Obtain Written Approval from the California Department of Tax and Fee Administration

To obtain written approval from the CDTFA prior to the destruction of small quantities of beer or wine:

1. Complete Sections I and II on the front of this form, and email the form to [CDTFA775@cdtfa.ca.gov](mailto:CDTFA775@cdtfa.ca.gov).

**Note:** If you have any questions on how to complete the form, please call our Customer Service Center at 1-800-400-7115 (CRS: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.

2. If your request is approved, a CDTFA representative will complete Section III approving the destruction of the spoiled beverages indicated in Section II. The approval process can take up to three business days. Once approved, the form can be found in the unread messages on your online services profile.
3. After all beverages indicated in Section II have been destroyed, Section IV of the CDTFA-775 form must be signed by the person in authority in the importer’s organization who witnessed the destruction of the beverages.

#### How to Claim the Exemption or Credit on the Return

The exemption or credit can be claimed on [CDTFA-501-BW](#), *Beer and Wine Importer Tax Return* on line 3, “spoiled beer or wine.”

If you also hold a license as a beer manufacturer or a winegrower, you are required to report your imports on your Beer Manufacturer or Winegrower return (*Alcoholic Beverage Tax Regulation 2538*). For approved small quantity destruction, claim your exemption or credit using the following lines of the returns.

**Note:** You are required to be registered as a beer and wine importer in order to claim the small quantity exemption or credit.

- [CDTFA-501-BM](#), *Beer Manufacturer Tax Return* – Line 13, “Federal tax-paid beer destroyed as stated in R&TC 32176(b)”
- [CDTFA-501-WG](#), *Winegrower Tax Return* – Line 8, “Other exemptions”

When filing your return online, you will be required to upload this form for the filing period in which the exemption or credit is claimed. You should retain the original document for your records.