

INSTRUCTIONS

BEER AND WINE IMPORTED INTO CALIFORNIA

Pursuant to Alcoholic Beverage Tax [Regulation 2538](#), every beer and wine importer shall on or before the 15th day of the month following the close of each reporting period, file CDTFA-501-BW, [Beer and Wine Importer Tax Return](#), and CDTFA-269-BW, [Beer and Wine Imported Into California](#), reporting all shipments of beer and wine received from a point outside of California. A wine grower holding both a winegrower's license and a beer and wine importer's license shall include the total imports of wine for the reporting period on CDTFA-501-WG, [Winegrower Tax Return](#), and CDTFA-269-WG, [Wine Imported Into California](#). A beer manufacturer holding both a beer manufacturer's license and a beer and wine importer's license shall include the total imports of beer on CDTFA-501-BM, [Beer Manufacturer Tax Return](#), and CDTFA-269-BM, [Beer Imported Into California](#).

PREPARATION OF THE REPORT

Prepare report and submit with CDTFA-501-BW, [Beer and Wine Importer 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-BW, [Beer and Wine Importer Tax Return](#).

For each page, complete (a) through (e) at the top of the report. Enter (a) your CDTFA Beer and Wine Importer 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 shipper, and the state or country from which the shipment originated.
- Column 2.** Enter the name of the carrier transporting the shipment into California.
- Column 3.** Enter the Common Carrier's CDTFA account number. *Note:* Omit letters and dashes.
- Column 4.** Enter the mode code for the shipment being reported in column 5.
Codes: **R** = Railcar, **S** = Ship, and **J** = Truck
- Column 5.** If the shipment entered California via:
Railcar - enter the railcar initials, followed by the railcar number (*example:* combine railcar initials WXYZ with railcar number 45678 = WXYZ45678).
Voyage - enter the voyage number.
Trailer - enter the U.S. DOT Number assigned to the trailer. If the trailer does not have a U.S. DOT Number, enter the Motor Carrier Permit Number (CA Number) issued by the California Department of Motor Vehicles.
- Column 6.** Enter the waybill, bill of lading, or freight bill number, and date.
- Column 7.** Enter the name of the person or firm from whom the beer or wine was purchased.
- Column 8.** Enter the CDTFA Beer Vendor's account number. *Note:* Omit letters and dashes.
- Column 9.** Enter the invoice number of the shipment.
- Column 10.** Enter the date the beer or wine was received.
- Column 11.** (a) **Case Gallons** - Enter the total gallons of case beer contained in this shipment by dividing total ounces contained in the shipment by 128.
(b) **Keg Gallons** - Enter the total gallons of keg beer contained in this shipment by multiplying barrels by 31.

Round the result to the nearest gallon.
- Column 12.** (a) Enter the total gallons of wine **not over 14 percent** alcohol contained in the shipment.
(b) Enter the total gallons of wine **over 14 percent** alcohol and **hard cider** contained in the shipment.
- Column 13.** Enter the total gallons of **sparkling wine** contained in the shipment.

Report all wine in wine gallons pursuant to Alcoholic Beverage Tax [Regulation 2544](#) by multiplying liters by 0.264172. **Round the result to the nearest gallon.**
- Totals.** Add the total gallons in columns 11a, 11b, 12a, 12b, and 13, and enter the result for each column in the **Totals** row. The final page of the report should contain the grand total for each column of all pages. Enter the totals from the last page in the respective column A-D on line 1 of CDTFA-501-BW, [Beer and Wine Importer Tax Return](#).