



## INSTRUCTIONS — PUBLIC WAREHOUSE DISTILLED SPIRITS INVENTORY REPORT

The California Alcoholic Beverage Tax Regulation 2542 requires every licensed public warehouse to complete and file a Public Warehouse Distilled Spirits Inventory Report on or before January 15 and July 15 of each year. The reporting must include all distilled spirits held in storage, in bottled form, at the close of business on December 31 and June 30. A report must be filed even if there is no activity to report.

### PREPARATION OF REPORT

To file or upload your report online, go to [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) and select *File a Return*. If necessary, you may mail the report to California Department of Tax and Fee Administration (CDTFA), P.O. Box 942879, Sacramento, CA 94279-6076.

For each page, complete (a) through (e) at the top of the report. Enter (a) your CDTFA Public Warehouse 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 (f); printing your name and title (g); entering your telephone number (h); and your email address (i). If a multiple page report is filed, (f) through (i) need only be completed on page 1.

- Column 1.** Enter the complete name, city, and the state or country of the Distilled Spirit Licensee for whom the distilled spirits are stored. A list of valid postal codes is available on our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) on CDTFA-810-CTC, *Postal Abbreviations Table*.
- Column 2.** Enter the Distilled Spirit Licensee's CDTFA account number. *Note:* Omit letters and dashes.
- Column 3.** Enter "Y" for Yes, if the distilled spirits are 100 proof and under. Enter "N" for No, if the distilled spirits are over 100 proof.
- Column 4.** Enter the size of the bottle in milliliters.
- Column 5.** Enter the number of bottles per case.
- Columns 6-8.** Enter the number of cases of Internal Revenue Bond cases, Customs Bond cases, and Federal Tax Paid cases.
- Column 9.** Enter the total number of cases by adding columns 6 through 8.

For more information, visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov). You may also 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.