

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

(Revenue and Taxation Code Section 32176 and Regulation 2552)

*Note:* Please read the instructions of this form before completing it. You must complete Sections I and II, email it to us at [CDTFA775@cdtfa.ca.gov](mailto:CDTFA775@cdtfa.ca.gov), and await our written approval before destroying the spoiled alcoholic beverages.

(Please type or print) BUSINESS NAME/BUSINESS OWNER'S NAME	ACCOUNT NUMBER
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**SECTION I**

*I request that the California Department of Tax and Fee Administration (CDTFA) approve our intent to destroy 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 PERSON AUTHORIZED TO MAKE REQUEST AND DECLARATION \_\_\_\_\_

SIGNATURE OF PERSON AUTHORIZED TO MAKE REQUEST AND DECLARATION \_\_\_\_\_

TITLE	DATE
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**Beer or wine intended to be destroyed:**

NUMBER OF CONTAINERS	CONTAINER SIZE	GALLONS			
		BEER	STILL WINE NOT OVER 14 PERCENT	STILL WINE OVER 14 PERCENT	SPARKLING WINE
<b>TOTAL GALLONS</b>					

DESTRUCTION DATE (If less than 12 business days from the date of this request, approval may not be granted.)	TIME <span style="float: right;"><input type="checkbox"/> a.m. <input type="checkbox"/> p.m.</span>
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DESTRUCTION AT:  
 Own Facility  Third-Party Facility (provide facility name): \_\_\_\_\_

DESTRUCTION LOCATION (street, city, state, and ZIP Code) \_\_\_\_\_

**SECTION II**

In the spaces below, please provide the name, telephone number, and email address of the person you would like us to contact should further information or scheduling of supervised destruction be necessary.

CONTACT NAME	TELEPHONE NUMBER
EMAIL ADDRESS	

**SECTION III—CDTFA USE ONLY**

Unsupervised Destruction—Written Approval per Regulation 2552

Supervised Destruction

TYPE OF SUPERVISION TO BE ADMINISTERED:

- Written Approval with Supporting Documentation
- In-Person (*Appointment required—Section IV will need to be completed.*)
- Other (specify):

NAME OF AUTHORIZED CDTFA REPRESENTATIVE APPROVING THIS REQUEST	APPROVAL ID
SIGNATURE OF AUTHORIZED CDTFA REPRESENTATIVE	DATE

**SECTION IV—In-Person Appointments Only  
CDTFA USE ONLY**

Complete the section below only if an appointment is required to supervise the destruction.

SCHEDULE APPOINTMENT DATE	SCHEDULE APPOINTMENT TIME <input type="checkbox"/> a.m. <input type="checkbox"/> p.m.
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SCHEDULED DESTRUCTION LOCATION (*street, city, state, and ZIP Code*)

NAME OF AUTHORIZED CDTFA REPRESENTATIVE WHO SUPERVISED THE DESTRUCTION	TITLE
SIGNATURE OF AUTHORIZED CDTFA REPRESENTATIVE WHO SUPERVISED THE DESTRUCTION	DATE

**SECTION V—Completed by Requestor**

Complete the section below only after the alcoholic beverages listed above have been destroyed.

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

DESTROYED BY ( <i>name of business</i> )	DESTRUCTION DATE
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ADDRESS WHERE BEVERAGES WERE DESTROYED (*street, city, state, and ZIP Code*)

METHOD OF DESTRUCTION

NAME OF AUTHORIZED PERSON WHO WITNESSED THE DISPOSAL/DESTRUCTION	TITLE
SIGNATURE OF AUTHORIZED PERSON WHO WITNESSED THE DISPOSAL/DESTRUCTION	DATE

## INSTRUCTIONS

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

#### Destruction for Beer or Wine

[Revenue and Taxation Code \(R&TC\) section 32176](#) allows registered beer and wine importers, beer manufacturers, or winegrowers an alcoholic beverage tax exemption or credit for tax-paid spoiled beer or wine destroyed under the supervision of a California Department of Tax and Fee Administration (CDTFA) representative as follows:

- An exemption on spoiled beer or wine that has not yet been sold in California.
- A credit on beer or wine that was sold in California, subsequently spoiled, and was returned to you.

#### Beer and Wine Importers—Unsupervised Destruction

Pursuant to [Alcoholic Beverage Tax Regulation 2552](#), registered 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 CDTFA.

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

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

#### How to Submit Your Beer or Wine Destruction Approval Request

1. Complete Sections I and II of this form and email it to [CDTFA775@cdtfa.ca.gov](mailto:CDTFA775@cdtfa.ca.gov). On the subject line of the email, include the following: *Destruction Approval Request—CDTFA Account* (input account number).

*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 *Special Taxes and Fees* option, and then follow the prompts for *Alcoholic Beverage Taxes*. Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

2. We will review your request to determine whether your beer or wine qualifies for an unsupervised destruction, or if supervision by a CDTFA representative is required. We will contact you if additional information is needed prior to granting approval.
3. If your request is approved, we will complete Sections III and IV (if applicable). The approval process generally takes up to three business days; however, if an appointment with a CDTFA representative is required, the process may take up to 12 business days. Once approved, the form will be available in your online services profile at the account level under the unread messages.

*Note:* If your request is not approved, we will contact you. This form will not be returned to you.

4. Please complete Section V after all beverages indicated in Section I are destroyed. This form must be signed by the authorized person in the business organization who witnessed the disposal or destruction of the spoiled alcoholic beverages.
5. When filing your return online, you will be required to upload the completed CDTFA-775 for each filing period in which you are claiming the exemption or credit. You may also be required to upload additional supporting documentation (for example, destruction facility invoices, Notice of Intent submitted to the Alcohol and Tobacco Tax and Trade Bureau (TTB), bills of lading, among others), and you will be notified if this is the case. You should retain the original document(s) for your records.

*Note:* All exemptions or credits claimed are subject to verification and may be disallowed for improper destruction and/or insufficient supporting documentation.

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

The exemption or credit can only be claimed on transactions that have been reported as taxable. You may claim an exemption or credit by entering the total gallons of destroyed beer or wine on the appropriate line of your return. If your return is a:

- [Beer Manufacturer Tax Return](#)—enter the total gallons on the line titled *Federal tax-paid beer destroyed as stated in R&TC section 32176(b)*.
- [Beer and Wine Importer Tax Return](#)—enter the total gallons on the line titled *Spoiled beer* or on the line titled *Spoiled wine*.
- [Winegrower Tax Return](#)—enter the total gallons on the line titled *Other exemptions*.