

**BEER MANUFACTURER TAX RETURN**

<b>DUE ON OR BEFORE</b>	
[ <b>FOID</b> ]	YOUR ACCOUNT NO.

CDTFA USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

CALIFORNIA DEPARTMENT OF  
TAX AND FEE ADMINISTRATION  
RETURN PROCESSING BRANCH  
PO BOX 942879  
SACRAMENTO, CA 94279-6077

**READ INSTRUCTIONS  
BEFORE PREPARING**

TRANSACTIONS DURING REPORTING PERIOD	A BARRELS	B GALLONS
1. Removed tax-paid (keg beer) <i>(per TTB form 5130.9)</i>	1.	
2. Removed tax-paid (case beer) <i>(per TTB form 5130.9)</i>	2.	
3. Removed for use at tavern on brewery premises <i>(per TTB forms 5130.9 and 5130.26)</i>	3.	
4. Removed for export <i>(per TTB form 5130.9)</i>	4.	
5. Total removals <i>(add lines 1, 2, 3, and 4)</i>	5.	
6. Imported into California <i>(attach CDTFA-269-A)</i>	6.	
7. Other taxable transactions <i>(attach documentation)</i>	7.	
8. Total taxable transactions <i>(add lines 5, 6, and 7)</i>	8.	
9. Imported in, or bulk transfers to U.S. Internal Revenue Bond	9.	
10. Exported, or sold for export <i>(per TTB form 5130.9)</i>	10.	
11. Returned to bond	11.	
12. Federal tax-paid beer destroyed under the supervision of a CDTFA representative <i>(attach approved authorization)</i>	12.	
13. Other exemptions <i>(attach documentation)</i>	13.	
14. Total exemptions <i>(add lines 9 through 13)</i>	14.	
15. Taxable transactions on which tax applies or a refund is due <i>(subtract line 14 from line 8)</i>	15.	
16. Rate of tax per gallon	16.	\$
17. Total amount of tax due or refund claimed <i>(multiply line 15 by line 16)</i>	17.	\$
18. Penalty <i>(if filed after the due date, see line 18 instructions)</i>	PENALTY 18.	\$
19. 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 <a href="#">Interest Calculator</a> .	INTEREST 19.	\$
20. TOTAL AMOUNT DUE AND PAYABLE OR REFUND CLAIMED <i>(add lines 17, 18, and 19)</i>	20.	\$

<i>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.</i>	EMAIL ADDRESS		
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE (     )	DATE

**Make check or money order payable to California Department of Tax and Fee Administration.**  
Always write your account number on your check or money order. Make a copy of this document for your records.



## INSTRUCTIONS - BEER MANUFACTURER TAX RETURN

**Payments:** To make your payment online, go to our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) and select *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.

### 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 tax on beer. The tax rate on beer is shown on this return.

### FILING REQUIREMENTS

Every licensed beer manufacturer is required by Revenue and Taxation Code section 32251, to file a tax return of all beer manufactured 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 a remittance for the amount due must be submitted by the due date of the return. A duplicate of the return and copies of supporting federal forms must be retained on 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 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 penalty for the late filing of this return is \$50.00. The penalties imposed shall be limited to either \$50.00, or 10 percent (0.10) of the amount of tax due, whichever is greater. The CDTFA is authorized by law, for good cause, to extend the time for the filing of this return not to exceed one month.

### PREPARATION OF RETURN

Report all beer in gallons by multiplying the number of barrels by 31. Round the result to the nearest gallon.

- Line 1. Removed tax-paid (keg beer).** In column A, enter the total barrels of federal tax-paid keg beer removals as reported on your Alcohol and Tobacco Tax Trade Bureau (TTB) form 5130.9. Convert barrels in column A to gallons by multiplying by 31, and enter the result in column B.
- Line 2. Removed tax-paid (case beer).** In column A, enter the total barrels of federal tax-paid case beer removals as reported on your TTB form 5130.9. Convert barrels in column A to gallons by multiplying by 31, and enter the result in column B.
- Line 3. Removed for use at tavern on brewery premises.** In column A, enter the total barrels of federal tax-paid beer removals for use at tavern on brewery premises as reported on your TTB forms 5130.9 and 5130.26. Convert barrels in column A to gallons by multiplying by 31, and enter the result in column B.
- Line 4. Removed for export.** Enter the total gallons of beer removed for export per your TTB form 5130.9.
- Line 5. Total removals.** Enter the total gallons of beer removed, or on which you paid Federal Internal Revenue Tax by adding lines 1 through 4 of column B and entering the total on line 5.
- Line 6. Imported into California.** Enter the total gallons of beer imported into California. Include both in-bond and out-of-bond beer. This amount must be supported by attaching a completed [CDTFA-269-A, Beer and Wine Imported into California](#).
- Line 7. Other taxable transactions.** Enter other taxable gallons of beer transactions on which the state excise tax has not been paid and which is not included on lines 5 or 6. Include supporting documentation for other taxable transactions with this tax return.
- Line 8. Total taxable transactions.** Enter the total gallons of beer removed, imported, or other taxable transactions, by adding lines 5 through 7 and entering the total on line 8.
- Line 9. Imported in, or bulk transfers to, U.S. Internal Revenue Bond.** Enter the total gallons of beer included on line 6 on which the Federal Internal Revenue Tax has not yet been paid.
- Line 10. Exported, or sold for export.** Enter the total gallons of beer exported, or sold for export from California as reported on your TTB form 5130.9. Documents supporting any claim for exemption from tax must be retained on the licensed premises for verification by CDTFA auditors for all transactions included in the claimed amount.
- Line 11. Returned to bond.** Enter the total gallons of beer removed and later returned to the bonded area of the brewery.
- Line 12. Federal tax-paid beer destroyed under the supervision of a CDTFA representative.** Enter the total gallons of federal tax-paid beer destroyed under CDTFA supervision, or preapproved for destruction by the CDTFA. Credit is allowed only after prior written approval is obtained from the CDTFA and the beer is destroyed. An approved authorization to destroy beer must be attached to this return.

**PREPARATION OF RETURN (continued)**

Report all beer in gallons by multiplying the number of barrels by 31. Round the result to the nearest gallon.

- Line 13. Other exemptions.** Enter the total gallons of beer sold, which are exempt from the state excise tax and are not included on lines 9 through 12. Include supporting documentation for exemptions with this tax return.
- Line 14. Total exemptions.** Enter the total gallons of exempt transactions by adding lines 9 through 13 and entering the total on line 14.
- Line 15. Taxable transactions on which tax applies or a refund is due.** Enter the total gallons on which tax applies or a refund is due by subtracting line 14 from line 8 and entering the total on line 15.
- Line 16. Rate of tax per gallon.** This is the rate of tax.
- Line 17. Total amount of tax due or refund claimed.** Multiply line 15 by the rate of tax shown on line 16 and enter the result on line 17.
- Line 18. Penalty.** If you pay the tax due on line 17 or file your return after the due date shown on the front of this return, you owe a penalty of the greater of 10 percent (0.10) of the amount of remaining tax due or \$50.00. Multiply line 17 by 10 percent (0.10) and enter the greater of this amount or \$50.00 on line 18.

Returns and payments must be postmarked or received by 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 19. Interest.** If you pay your tax on line 17 after the due date shown on the front of this return, 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 17 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. You may use the Interest Calculator (go to [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)) on the CDTFA website for help calculating the interest due.
- Line 20. Total amount due and payable or refund claimed.** Add lines 17, 18, and 19 and enter the total on line 20. If claiming a refund, enter the amount of refund claimed from line 17 as a negative number.

If you need additional information, please contact the California Department of Tax and Fee Administration, Return Processing Branch, P.O. Box 942879, Sacramento, CA 94279-0088. You may also visit the CDTFA website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov) or call the Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select the option Special Taxes and Fees.