

Instructions for Preparing Alcoholic Beverage Tax Supplemental Reports

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I. Overview of Alcoholic Beverage Tax Supplemental Reports

Purpose of Alcoholic Beverage Tax Supplemental Reports

Supplemental reports provide the detail needed by alcoholic beverage taxpayers, reporters, and refund claimants (all referred to as filers) to compute and support their tax returns, reports, and claims for refund (filings). Returns must be complete and supported by the necessary supplemental reports. Supplemental reports must be filed at the same time the filing is made. California Department of Tax and Fee Administration (CDTFA) staff uses the information on the supplemental reports to verify that amounts are reported timely and accurately and also to verify that information pertaining to transactions between companies is properly reported.

Who May Need to File Supplemental Reports

The following table specifies which filers may need to file supplemental reports, the relevant form number, and tax form each is required to file.

| TYPE OF FILER | FORM NUMBER | TAX FORM |
|----------------------------------|------------------------------|--|
| Beer Manufacturer (ABM) | CDTFA-501-BM | <i>Beer Manufacturer Tax Return</i> |
| Beer and Wine Importer (ABW) | CDTFA-501-BW | <i>Beer and Wine Importer Tax Return</i> |
| Distilled Spirits Taxpayer (ADS) | CDTFA-501-DS | <i>Distilled Spirits Return</i> |
| Winegrower (AWG) | CDTFA-501-WG | <i>Winegrower Tax Return</i> |

How to File

The CDTFA encourages all businesses to file online. All of the forms listed above and their associated supplemental reports are eligible to file online. Additional information on the Alcoholic Beverage Online Filing is available at www.cdtfa.ca.gov/taxes-and-fees/alcoholic-beverage-tax-onlinefiling.htm.

Instructions for Preparing Returns or Reports based on Supplemental Reports

The instructions for preparing these forms are not part of this document. You may view the forms and instructions at www.cdtfa.ca.gov/formspubs/forms.htm.

II. Completion of Supplemental Reports

Header Information-All Supplemental Reports

Complete the information at the top of each report by entering the CDTFA alcoholic beverage tax account number as shown on the face of the return and reporting period of the return. Filers are responsible for ensuring that all of these fields are properly completed before submitting their filings.

- (a) **CDTFA Beer Manufacturer/Beer & Wine Importer/Winegrower/Distilled Spirits Account Number.** Enter your alcoholic beverage tax account number. This should match the number shown on the face of your return. Enter all 9-digits without letters or dashes.
- (b) **Reporting Period.** Enter the period begin date and end date of the report.
- (c) **Page Number.** Enter the page number and the total pages of the report.
- (d) **Name.** Enter your business name. This should match the name on your CDTFA alcoholic beverage tax account.
- (e) **Mailing.** Enter your mailing address.
 - **Street**
 - **City**
 - **State**
 - **ZIP Code**

Column Instructions

The columns provided on each supplemental report are used to report detailed transactional data and are organized differently on each report. Each transaction must be reported on a properly headed report.

CDTFA-240-A, Distilled Spirits Received from Own Bottling Department – (ADS filers)

Include the following information in this report:

- (1) **Date Bottled.** Enter the date the distilled spirits were bottled.
- (2) **For Whom Bottled-Name of Owner of Bulk Distilled Spirits Before Bottling if Other Than Licensee Shown Above.** Enter the name of person for whom the distilled spirits were bottled.
- (3) **Address.** Enter the address of person for whom the distilled spirits were bottled.
 - **Street**
 - **City**
 - **State**
 - **ZIP Code**
- (4) **Bottled per Federal Reports in Wine Gallons (after bottling).**
 - **100 Proof and Under.** Enter total gallons of distilled spirits 100 proof and under (bottled per federal reports). (Round the result to the nearest gallon.)
 - **Over 100 Proof.** Enter total gallons of distilled spirits over 100 proof (bottled per federal reports). (Round the result to the nearest gallon.)

CDTFA-241-A, Distilled Spirits Purchased or Received from Other Licensees in California – (ADS filers)

Include the following information in this report:

- (1) **Purchased From.** Enter the name of the California seller from whom the distilled spirits were purchased.
- (2) **City.** Enter the name of the California city where the seller's business is located.
- (3) **Distilled Spirits' CDTFA Account Number.** Enter account number using all 9-digits without letters or dashes.
- (4) **Date Received.** Enter the date the shipment was received.
- (5) **Invoice.** Enter the invoice number and date covering the shipment.
 - **Number**
 - **Date**
- (6) **Wine Gallons.**
 - **100 Proof and Under.** Enter total gallons of distilled spirits 100 proof and under per seller's invoice. (Round the result to the nearest gallon.)
 - **Over 100 Proof.** Enter total gallons of distilled spirits over 100 proof per seller's invoice. (Round the result to the nearest gallon.)

CDTFA-242-A, Distilled Spirits Imported into California – (ADS filers)

Include the following information in this report:

- (1) **Shipper Information.** Enter the complete name of the shipper and the state or country in which the shipment originated.
 - **Name**
 - **State/Country**
- (2) **Name of Common Carrier.** Enter the name of the carrier transporting the shipment into California.
- (3) **Common Carrier's CDTFA Account Number.** Enter account number using all 9-digits without letters or dashes.
- (4) **Mode Code.** Enter the method of transportation used for the shipment. **R** = Railcar, **S** = Ship, and **J** = Truck.
- (5) **Railcar, Voyage, or Trailer No.** 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 US DOT Number assigned to the trailer. If the trailer does not have a US DOT Number, enter the Motor Carrier Permit Number (CA Number) issued by the California Department of Motor Vehicles.

- (6) **Waybill, Bill of Lading, or Freight Bill.** Enter the waybill, bill of lading, or freight bill number and date.
- **Number**
 - **Date**
- (7) **Purchased From.** Enter the name of the person or firm from whom the distilled spirits were purchased.
- (8) **Invoice No.** Enter the invoice number of the shipment.
- (9) **Date Received.** Enter the date the shipment was received.
- (10) **Description of Alcoholic Beverages.**
- **Wine Gallons 100 Proof or Under.** Enter total gallons of distilled spirits 100 proof and under contained in the shipment. (Round the result to the nearest gallon.)
 - **Wine Gallons Over 100 Proof.** Enter total gallons of distilled spirits over 100 proof contained in the shipment. (Round the result to the nearest gallon.)

CDTFA-243-B, Claim for Distilled Spirits Excise Tax Exemption on Sale or Delivery to Other Licensees in California – (ADS filers)

Include the following information in this report:

- (1) **Sold To.** Enter the name of the California purchaser to whom the distilled spirits were sold.
- (2) **City.** Enter the name of the California city where the distilled spirits were delivered.
- (3) **Distilled Spirits' CDTFA Account Number.** Enter account number using all 9-digits without letters or dashes.
- (4) **Invoice.** Enter the invoice number and date covering the shipment.
- **Number**
 - **Date**
- (5) **Date Shipped.** Enter the date the distilled spirits were shipped.
- (6) **Wine Gallons.**
- **100 Proof and Under.** Enter total gallons of distilled spirits 100 proof and under which were sold or delivered. (Round the result to the nearest gallon.)
 - **Over 100 Proof.** Enter total gallons of distilled spirits over 100 proof which were sold or delivered. (Round the result to the nearest gallon.)

CDTFA-244-B, Claim for Excise Tax Exemption on Distilled Spirits Exported or Sold to Common Carriers and/or Armed Forces Instrumentalities – (ADS filers)

Include the following information in this report:

- (1) **Shipped To (Consignee).** Enter the complete name of the consignee of the shipment.
- (2) **State/Country.** Enter the state or country where the shipment is being delivered.
- (3) **Name of Carrier.** Enter the name of the carrier transporting the shipment out of California.
- (4) **Bill of Lading or Freight Bill No.** Enter the bill of lading or freight bill number.
- (5) **Invoice.** Enter the invoice number and date covering the shipment.
- **Number**
 - **Date**
- (6) **Wine Gallons.**
- **100 Proof and Under.** Enter total gallons of distilled spirits 100 proof and under contained in the shipment. (Round the result to the nearest gallon.)
 - **Over 100 Proof.** Enter total gallons of distilled spirits over 100 proof contained in the shipment. (Round the result to the nearest gallon.)

CDTFA-269-BM, Beer Imported into California – (ABM filers)

Include the following information in this report:

- (1) **Shipper Information.** Enter the complete name of the shipper and the state or country from which the shipment originated.
 - **Name**
 - **State/Country**
- (2) **Name of Common Carrier.** Enter the name of the carrier transporting the shipment into California.
- (3) **Common Carrier's CDTFA Account Number.** Enter the Common Carrier's CDTFA account number using all 9-digits without letters or dashes.
- (4) **Mode Code.** Enter the method of transportation used for the shipment. **R** = Railcar, **S** = Ship, and **J** = Truck.
- (5) **Railcar, Voyage, or Trailer No.** 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 US DOT Number assigned to the trailer. If the trailer does not have a US DOT Number, enter the Motor Carrier Permit Number (CA Number) issued by the California Department of Motor Vehicles.
- (6) **Waybill, Bill of Lading, or Freight Bill.** Enter the waybill, bill of lading, or freight bill number and date.
 - **Number**
 - **Date**
- (7) **Purchased From.** Enter the name of the person or firm from whom the beer was purchased.
- (8) **Beer Vendor's CDTFA Account Number.** Enter account number using all 9-digits without letters or dashes.
- (9) **Invoice No.** Enter the invoice number of the shipment.
- (10) **Date Received.** Enter the date the beer was received.
- (11) **Beer.**
 - **Case Gallons.** Enter the total gallons of case beer contained in this shipment by dividing total ounces contained in the shipment by 128. (Round the result to the nearest gallon.)
 - **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.)

CDTFA-269-BW, Beer and Wine Imported into California – (ABW filers)

Include the following information in this report:

- (1) **Shipper Information.** Enter the complete name of the shipper and the state or country from which the shipment originated.
 - **Name**
 - **State/Country**
- (2) **Name of Common Carrier.** Enter the name of the carrier transporting the shipment into California.
- (3) **Common Carrier's CDTFA Account Number.** Enter account number using all 9-digits without letters or dashes.
- (4) **Mode Code.** Enter the method of transportation used for the shipment. **R** = Railcar, **S** = Ship, and **J** = Truck.
- (5) **Railcar, Voyage, or Trailer No.** 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 US DOT Number assigned to the trailer. If the trailer does not have a US DOT Number, enter the Motor Carrier Permit Number (CA Number) issued by the California Department of Motor Vehicles.
- (6) **Waybill, Bill of Lading, or Freight Bill.** Enter the waybill, bill of lading, or freight bill number and date.
 - **Number**
 - **Date**
- (7) **Purchased From.** Enter the name of the person or firm from whom the beer or wine was purchased.
- (8) **Beer Vendor's CDTFA Account Number.** Enter the account number using all 9-digits without letters or dashes.
- (9) **Invoice No.** Enter the invoice number of the shipment.

(10) Date Received. Enter the date the beer or wine was received.

(11) Beer.

- **Case Gallons.** Enter the total gallons of case beer contained in this shipment by dividing total ounces contained in the shipment by 128. (Round the result to the nearest gallon.)
- **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.)

(12) Still Wine.

- **Not Over 14 Percent Gallons.** Enter the total gallons of wine not over 14 percent alcohol contained in the shipment. (Round the result to the nearest gallon.)
- **Over 14 Percent and Hard Cider Gallons.** Enter the total gallons of wine over 14 percent alcohol and hard cider contained in this shipment. (Round the result to the nearest gallon.)

(13) Sparkling.

- **Wine Gallons.** Enter the total gallons of sparkling wine contained in the shipment. (Round the result to the nearest gallon.)

CDTFA-269-WG, *Wine Imported into California* – (AWG filers)

Include the following information in this report:

(1) Shipper Information. Enter the complete name of the shipper and the state or country from which the shipment originated.

- **Name**
- **State/Country**

(2) Name of Common Carrier. Enter the name of the carrier transporting the shipment into California.

(3) Common Carrier's CDTFA Account Number. Enter account number using all 9-digits without letters or dashes.

(4) Mode Code. Enter the method of transportation used for the shipment. **R** = Railcar, **S** = Ship, and **J** = Truck.

(5) Railcar, Voyage, or Trailer No. 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 US DOT Number assigned to the trailer. If the trailer does not have a US DOT Number, enter the Motor Carrier Permit Number (CA Number) issued by the California Department of Motor Vehicles.

(6) Waybill, Bill of Lading, or Freight Bill. Enter the waybill, bill of lading, or freight bill number and date.

- **Number**
- **Date**

(7) Purchased From. Enter the name of the person or firm from whom the wine was purchased.

(8) Invoice No. Enter the invoice number of the shipment.

(9) Date Received. Enter the date the wine was received.

(10) Still Wine.

- **Not Over 14 Percent Gallons.** Enter the total gallons of wine not over 14 percent alcohol contained in the shipment. (Round the result to the nearest gallon.)
- **Over 14 Percent and Hard Cider Gallons.** Enter the total gallons of wine over 14 percent alcohol and hard cider contained in this shipment. (Round the result to the nearest gallon.)

(14) Sparkling.

- **Wine Gallons.** Enter the total gallons of sparkling wine contained in the shipment. (Round the result to the nearest gallon.)

III. Contact the CDTFA

If you have any questions about the supplemental report instructions or reporting requirements, contact us via:

Phone: 1-800-400-7115 (CRS:711), Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.
From the main menu, select the option for *Special Taxes and Fees*.

Mail: California Department of Tax and Fee Administration
Return Processing Branch, MIC:88
PO Box 942879
Sacramento, CA 94279-0088

DISCLAIMER: This document summarizes the law and applicable regulations in effect when it was published. However, changes in the law or regulations may have occurred. If there is a conflict between this document and the law, decisions will be based on the law.