

BEER MANUFACTURER TAX RETURN

DUE ON OR BEFORE	
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**

Please check this box if this filing represents an **AMENDED RETURN**.

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 outside the U.S. <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>(enter the total from CDTFA-269-BM, Beer Imported into California)</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 <i>(must be less than or equal to line 6)</i>	9.	
10. Exported, or sold for export outside the U.S. <i>(per TTB form 5130.9)</i>	10.	
11. Exported, or sold for export within the U.S.	11.	
12. Returned to bond <i>(Federal tax-paid beer returned from a California customer)</i>	12.	
13. Federal tax-paid beer destroyed as stated in R&TC 32176(b) <i>(attach approved authorization)</i>	13.	
14. Other exemptions <i>(attach documentation)</i>	14.	
15. Total exemptions <i>(add lines 9 through 14)</i>	15.	
16. Taxable transactions on which tax applies or a refund is due <i>(subtract line 15 from line 8)</i>	16.	
17. Rate of tax per gallon	17.	\$
18. Total amount of tax due or refund claimed <i>(multiply line 16 by line 17)</i>	18.	\$
19. PENALTY <i>(if filed after the due date, see line 19 instructions)</i>	PENALTY 19.	\$
20. 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 Interest Calculator .	INTEREST 20.	\$
21. TOTAL AMOUNT DUE AND PAYABLE OR REFUND CLAIMED <i>(add lines 18, 19, and 20)</i>	21.	\$

<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 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 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. Make your check or money order payable to California Department of Tax and Fee Administration.

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 located on our website at www.cdtfa.ca.gov on the *Tax & Fee Rates* tab.

FILING REQUIREMENTS

Every licensed beer manufacturer is required by Revenue and Taxation Code section 32251 to file a tax return and supplemental report (if applicable) of all beer removed and/or imported 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 copy of the return, supplemental report (if applicable), 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 tax is due. The penalty imposed for the late filing of this return shall be limited to either \$50.00, or 10 percent (0.10) of the amount of tax due, whichever is greater. 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 CDTFA is authorized by law, for good cause, to extend the time for filing of this return not to exceed one month. Any request for an extension may be submitted online at www.cdtfa.ca.gov.

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. Include gallons exported within the U.S. (domestic exports). 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. Include gallons exported within the U.S. (domestic exports). 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 outside the U.S. 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. Add the total amounts entered for Case Gallons and Keg Gallons in column 11 on [CDTFA-269-BM, Beer Imported Into California](#) and enter on line 6. Please attach a completed CDTFA-269-BM to support the amount reported.
- 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. (Pursuant to 23357(c), include cider and perry.)
- 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. Total gallons must be less than or equal to line 6
- Line 10. Exported, or sold for export outside the U.S.** Enter the total gallons of beer exported, or sold for export, outside the U.S. from California as reported on your TTB form 5130.9. Documents supporting any claim for exemption from tax must be retained at the licensed premises for verification by CDTFA auditors for all transactions included in the claimed amount.
- Line 11. Exported, or sold for export within the U.S.** Enter the total gallons of beer exported or sold for export from California within the U.S. Documents supporting any claim for exemption from tax must be retained at the licensed premises for verification by CDTFA auditors for all transactions included in the claimed amount.

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 12. Returned to bond. Enter the total gallons of beer removed and later returned to the bonded area of the brewery.

Line 13. Federal tax-paid beer destroyed as stated in R&TC 32176(b). 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.

Line 14. 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 15. Include supporting documentation for exemptions with this tax return.

Line 15. Total exemptions. Enter the total gallons of exempt transactions by adding lines 9 through 14 and entering the total on line 15.

Line 16. 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 15 from line 8 and entering the total on line 16.

Line 17. Rate of tax per gallon. This is the rate of tax.

Line 18. Total amount of tax due or refund claimed. Multiply line 16 by the rate of tax and enter the result on line 18.

Line 19. PENALTY. If you file your return or pay after the due date, you owe a penalty of the greater of 10 percent (0.10) of the amount of remaining tax due or \$50.00. Multiply line 18 by 10 percent (0.10) and enter the greater of this amount or \$50.00 on line 19.

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 20. INTEREST. If you file your return or pay after the due date, 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 18 by the interest rate 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](#) on the CDTFA website at www.cdtfa.ca.gov for help calculating the interest due.

Line 21. Total amount due and payable or refund claimed. Add lines 18, 19, and 20 and enter the total on line 21. If a refund is due, enter the amount from line 18 as a negative number.

For more information, visit the CDTFA website at www.cdtfa.ca.gov. You may also call our Customer Service Center at 1-800-400-7115 (TTY: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.