



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
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CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

TTY
711

Alcoholic Beverage Tax Program New Type 94 Direct Shipper Permit

Starting January 1, 2026, California craft distillers or qualifying out-of-state distillers may ship distilled spirits they manufacture or produce directly to California consumers under a new Type 94 Direct Shipper permit issued by the [California Department of Alcoholic Beverage Control](#) (ABC).¹ The permit will only be valid for the calendar year 2026. The Legislature may extend or modify this law before it sunsets at the end of next year.

To learn more about the Type 94 Direct Shipper permit, see ABC's industry advisory notice at www.abc.ca.gov/craft-distiller-direct-shipper-permit/.

Register with CDTFA

If you are a California or out-of-state craft distiller making sales of distilled spirits and shipping directly to California consumers, you must first obtain a Type 94 Direct Shipper permit issued by ABC.

Once you receive the permit from ABC, you must register for a seller's permit and alcoholic beverage tax account with us, file tax returns, and pay the appropriate sales and use tax and alcoholic beverage tax.

Please visit our Online Services webpage at https://onlineservices.cdtfa.ca.gov/_/ to register for your seller's permit and alcoholic beverage tax account.

Legislation information

[Assembly Bill 1246](#) (Stats. 2025, ch. 295) amended the Business and Professions Code to make changes to the Alcoholic Beverage Control Act to allow California craft distillers and out-of-state distillers to ship their distilled spirits directly to California consumers. Other changes include:

- Authorizing a winegrower to possess and transport brandy for the purpose of storing the brandy to age on the winegrower's premises.
- Authorizing a craft distiller to transport brandy to and from the premises of a licensed winegrower for the purpose of storing the brandy to age on the winegrower's premises.
- Authorizing a licensed craft distiller to sell up to 4.5 liters, increased from 2.25 liters of prepackaged containers of the licensee's spirits per day per consumer at its premises.

For more information

Please visit our *Tax Guide for Alcoholic Beverage Tax* at www.cdtfa.ca.gov/taxes-and-fees/alcoholic-beverage-tax.

If you have any additional questions, please call our Customer Service Center at 1-800-400-7115 (TTY:711). When calling, select the option for *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

¹ https://leginfo.ca.gov/faces/codes_displaySection.xhtml?lawCode=BPC§ionNum=23504.5