

**BEER AND WINE IMPORTER TAX RETURN**

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

BOARD OF EQUALIZATION  
SPECIAL TAXES AND FEES  
P O BOX 942879  
SACRAMENTO CA 94279-6079

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

**READ INSTRUCTIONS  
BEFORE PREPARING**

**Note:** Please read instructions as Regulations 2558 and 2559 may change how you report your beer gallons on this return. Report all alcoholic beverages in wine gallons. To convert liters to wine gallons multiply the quantity in liters by 0.264172. Round the resulting figures to the nearest gallon.

TRANSACTIONS DURING REPORTING PERIOD	BEER		WINE	
	A TOTAL BEER  (Gallons)	B STILL WINE NOT OVER 14 PERCENT  (Gallons)	C STILL WINE OVER 14 BUT NOT OVER 24 PERCENT AND SPARKLING HARD CIDER (Gallons)	D SPARKLING WINE  (Gallons)
1. Imported into California, must agree with form(s) BOE-269-A submitted				
1a. Bottles/Cans <span style="float:right">1a.</span>				
1b. Draught <span style="float:right">1b.</span>				
1c. Total <span style="float:right">1c.</span>				
2. Exported from California <span style="float:right">2.</span>				
3. Spoiled beer or wine <i>(attach approved authorization)</i> <span style="float:right">3.</span>				
4. Other exemptions <i>(attach documentation)</i> <span style="float:right">4.</span>				
5. <span style="float:right">5.</span>				
6. Total exemptions <i>(add lines 2 thru 5)</i> <span style="float:right">6.</span>				
7. Taxable sales <i>(subtract line 6 from line 1c)</i> <span style="float:right">7.</span>				
8. Rate of tax <span style="float:right">8.</span>	\$	\$	\$	\$
9. Amount of tax <i>(multiply line 7 by line 8)</i> <span style="float:right">9.</span>	\$	\$	\$	\$
10. Total tax <i>(add columns A, B, C, and D of line 9)</i> <span style="float:right">10.</span>			\$	
11. Penalty <i>(if filed after the due date, see instructions on back)</i> <span style="float:right">11.</span>			PENALTY \$	
12. 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 <span style="float:right">12.</span>			INTEREST \$	
13. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 10, 11, and 12)</i> <span style="float:right">13.</span>			\$	

<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 State Board of Equalization.**  
Always write your account number on your check or money order. Make a copy of this document for your records.



## INSTRUCTIONS - BEER AND WINE IMPORTER TAX RETURN

**Payments:** You can make your payment by paper check, Online ACH Debit (ePay) or by credit card. To use ePay, go to our website at [www.boe.ca.gov](http://www.boe.ca.gov), click on the eServices tab and log in to make a payment. To pay by credit card, go to our website or call 800-272-9829. Mandatory EFT accounts must pay by EFT or ePay. **Be sure to sign and mail your return.**

### GENERAL

The California State Board of Equalization (BOE) administers the California Alcoholic Beverage Tax Law, which includes the state excise taxes imposed upon the importation and sale of beer and wine. The tax rates for this law as they relate to the importation of beer and wine are shown on this return.

### FILING REQUIREMENTS

Every licensed beer and wine importer shall, on or before the fifteenth day of each month, or on or before the fifteenth day of the month following the close of such other reporting period authorized by the BOE, file a tax return of all beer and wine imported for the reporting period. A return must be filed each reporting period regardless of whether any tax is due. The return must be completed in full and supported by the necessary supplemental report on BOE-269-A. A remittance for the amount due as shown must accompany the return. A duplicate of the return should be retained on the licensed premises for verification by BOE auditors.

### INTEREST AND PENALTY FOR LATE FILING

California 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 BOE is authorized by law, for good cause, to extend the time for the filing of this return not to exceed one month. Any request for an extension should be made in writing addressed to the BOE in Sacramento.

### PREPARATION OF RETURN

**Regulations 2558 and 2559 may require you to adjust how you report your alcohol gallons. Alcohol gallons reported on this return should only include wine, as defined by Business and Professions Code section 23007, and alcohol gallons from products listed on the BOE website at [www.boe.ca.gov/sptaxprog/pdf/product\\_list.pdf](http://www.boe.ca.gov/sptaxprog/pdf/product_list.pdf) as meeting the presumption set forth in Regulation 2559. All other alcohol gallons should be reported on your distilled spirits return.**

- Lines 1a thru 1c.** **Total gallons of beer and/or wine imported into state.** Enter the total gallons of beer and/or wine imported by you into the state. Include any beer and/or wine imported in bond whether held by you at your licensed premises or held for you on your account at the premises of a licensed warehouse. Beer imports must be segregated between draft beer in cooperage and beer in bottles and cans. Imports reported on this form must agree with the total for the reporting period reported on BOE-269-A. Do not include beer and/or wine purchased from another California licensee, such as a California beer manufacturer, wine grower, or beer and wine importer.
- Line 2.** **Total gallons of beer and/or wine exported.** Enter the total gallons of beer and/or imported wine exported outside of California. Do not include wine purchased in California. Documents supporting the claim for exemption must be retained on the licensed premises for verification by BOE auditors for all transactions included in the claim.
- Line 3.** **Spoiled beer or wine destroyed.** Tax exemption will be allowed to beer and wine importers for spoiled beer or wine destroyed under the supervision of a representative of the BOE or for small quantities of beer or wine destroyed upon written approval by the BOE as described in Regulation 2552. An approved authorization to destroy beer or wine should be attached to this return.
- Lines 4 and 5.** **Exempt from tax.** Enter the total gallons of beer and/or wine exempt from tax not claimed elsewhere. You must attach supporting documentation explaining why the transactions are exempt from tax.
- Line 6.** **Total exempt sales.** Add lines 2 through 5.
- Line 7.** **Taxable sales.** Subtract line 6 from line 1c and enter total gallons in each column.
- Line 9.** **Amount of tax.** Multiply line 7 by rate of tax shown on line 8.
- Line 10.** **Total tax due.** Add columns A, B, C, and D of line 9.
- Line 12.** The interest rate is noted on the front of this form and applies for each month or portion of a month after the due date.
- Line 13.** **Total amount due and payable.** Add lines 10, 11, and 12 and enter total amount due and payable.

If you need additional information, please contact the State Board of Equalization, Special Taxes and Fees, P.O. Box 942879, Sacramento, CA 94279-0088. You may also visit the BOE website at [www.boe.ca.gov](http://www.boe.ca.gov) or call the Taxpayer Information Section at 800-400-7115 (TTY: 711); from the main menu, select the option Special Taxes and Fees.