

INSTRUCTIONS

VENDOR'S REPORT OF BEER SHIPMENTS INTO CALIFORNIA

A report must be filed by each holder of a California Certificate of Compliance issued pursuant to section 23671 California Alcoholic Beverage Control Act and section 32452 of the Revenue and Taxation Code.

The report must be completed in full and mailed to State Board of Equalization, Special Taxes and Fees, P.O. Box 942879, Sacramento, California 94279-0088.

The report must be filed on or before the 10th day of each month and must show all shipments of beer into California during the preceding calendar month. A report must be filed even if there are no shipments to report.

PREPARATION OF REPORT

Column A. Enter the name of the California Importer to whom shipment is consigned. If shipment was sold to a person other than to the consignee, show both name of purchaser and name of consignee.

Note: In reporting pool shipments list each consignee as a separate shipment.

Column B. Enter name of California city to which shipment is destined.

Column C. Enter the importer's BOE Excise Tax Account Number. The Excise account number listed may include their Beer and Wine Importer, Distilled Spirits, or Beer Manufacturer account number.

Column D. If shipment entered California *via railroad or motor carrier* enter name of carrier; if shipment entered California *via steamship* enter name of steamship line.

Column E. If shipment entered California *via railroad* enter railroad car initials and number.

If shipment entered California *via steamship* enter bill of lading number.

If shipment entered California *via motor vehicle common carrier* enter truck trailer number.

Column F. Enter invoice date and number covering the shipment.

Column G. Enter the total number and type of packages contained in the shipment. It is not necessary that quantities be segregated by type and size of container with the exception of kegs/barrels.

Column H. Enter the total gallons of beer contained in this shipment. Regulations 2558 and 2559 may require you to adjust how you report your beer gallons. Beer gallons reported on this return should only include beer brands which the manufacturer or importer have successfully rebutted the presumption under Regulation 2559 and 2559.1. Beer brands which the manufacturer or importer have successfully rebutted the presumption are listed on the BOE website at www.boe.ca.gov/sptaxprog/alcoholicbeverage.htm. Gallons of alcohol beverage brands, other than wine, that are not listed on the BOE website should be reported in column I.

Column I. Enter the number of gallons derived from a fermented beer base that has not successfully rebutted the presumption set forth in Regulation 2559.

Report all beer in wine gallons. To convert liters to wine gallons, multiply the quantity in liters by 0.26417. Round the resulting figure to the nearest one-hundredth of a gallon.

Certification: If a multiple page report is filed, only page 1 of the report need be certified.

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 or call the Taxpayer Information Section at 800-400-7115 (TTY: 711); from the main menu, select the option Special Taxes and Fees. Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. Pacific time, except state holidays.