

BEER AND WINE IMPORTER TAX RETURN

DUE ON OR BEFORE	
[FOID]	YOUR ACCOUNT NO.

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

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

**READ INSTRUCTIONS
BEFORE PREPARING**

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. Case beer 1a.				
1b. Keg beer 1b.				
1c. Total 1c.				
2. Exported from California 2.				
3. Spoiled beer or wine <i>(attach approved authorization)</i> 3.				
4. Other exemptions <i>(attach documentation)</i> 4.				
5. Total exemptions <i>(add lines 2 through 4 for columns A through D)</i> 5.				
6. Taxable transactions on which tax applies or a refund is due <i>(subtract line 5 from line 1c for columns A through D)</i> 6.				
7. Rate of tax per wine gallon 7.	\$	\$	\$	\$
8. Subtotal for columns A through D of tax on these gallons <i>(multiply line 6 by line 7)</i> 8.	\$	\$	\$	\$
9. Amount of tax due or refund claimed <i>(add columns A, B, C, and D of line 8)</i> 9.				\$
10. Penalty <i>(if filed after the due date, see line 10 instructions)</i>			PENALTY 10.	\$
11. 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 BOE website for Interest Calculator .			INTEREST 11.	\$
12. TOTAL AMOUNT DUE AND PAYABLE OR REFUND CLAIMED <i>(add lines 9, 10, and 11)</i> 12.				\$

<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: To make your payment online, go to our website at www.boe.ca.gov and select the "Make a Payment" tab. 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.

GENERAL

The California State Board of Equalization (BOE) administers the California Alcoholic Beverage Tax Law (Revenue and Taxation Code section [32001](#), et seq.), 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 is required by Revenue and Taxation Code section [32251](#), to file a tax return of all beer and wine 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 supported by supplemental report [BOE-269-A, Beer and Wine Imported into California](#). Remittance for the amount due must be submitted by the due date of the return. A duplicate of the return should be retained on the licensed premises for verification by BOE 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 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 and addressed to the BOE in Sacramento.

PREPARATION OF RETURN

Line 1a. Case beer imported into California. Enter the total gallons of case beer imported by you into the state by dividing total ounces imported by 128. Round to the nearest gallon. Include any beer 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. Imports reported on this form must agree with the total for the reporting period reported on [BOE-269-A](#). Do not include beer purchased from another California licensee, such as a California beer manufacturer or beer and wine importer.

Line 1b. Keg beer imported into California. Enter the total gallons of keg beer imported by you into the state by multiplying barrels by 31 (see Revenue and Taxation Code section [32151](#)). Round to the nearest gallon. Include any beer 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. Imports reported on this form must agree with the total for the reporting period reported on [BOE-269-A](#). Do not include beer purchased from another California licensee, such as a California beer manufacturer or beer and wine importer.

Line 1c. Total gallons of beer and/or wine imported into California. For column A, add lines 1a and 1b and enter the result on line 1c. For columns B through D, enter the total gallons of wine imported by you into the state by multiplying liters by 0.264172 (see Alcoholic Beverage Tax Regulation [2544](#)) and enter the result on line 1c. Round to the nearest gallon. Include any 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. Imports reported on this form must agree with the total for the reporting period reported on [BOE-269-A](#). Do not include wine purchased from another California licensee, such as a California wine grower or beer and wine importer.

Line 2. Exported from California. Enter the total gallons of beer and/or imported wine which was exported outside of California during the reporting period. 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. Enter the total gallons of 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.

Line 4. Other exemptions. Enter the total gallons of beer and/or wine exempt from tax not claimed on lines 2 or 3. You must attach supporting documentation explaining why the transactions are exempt from tax.

Line 5. Total exemptions. Enter total gallons of exempt transactions by adding lines 2 through 4 and entering the total on line 5.

Line 6. Taxable transactions. Enter the taxable gallons by subtracting line 5 from line 1c for columns A through D (this may be a negative amount).

Line 7. These are the rates of tax per wine gallon.

Line 8. Subtotal of tax. For columns A through D, multiply line 6 by the rates of tax shown on line 7 for each column and enter the result on line 8.

PREPARATION OF RETURN (continued)

Line 9. Amount of tax due or refund claimed. Enter the total tax due or refund claimed by adding columns A, B, C, and D of line 8 and enter the total on line 9.

Line 10. Penalty. If you pay the tax due on line 9 or file your return after the due date shown on the front of this return, you owe a penalty of the greater of 10 percent (0.10) of the amount of the remaining tax due or \$50.00. Multiply line 9 by 10 percent (0.10) and enter the greater of this amount or \$50.00 on line 10.

Returns and payments must be postmarked or received on or before 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 11. Interest. If you pay your tax on line 9 after the due date shown on the front of this return, 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 9 by the interest rate shown, 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](http://www.boe.ca.gov/interest/) (go to www.boe.ca.gov/interest/) on the BOE website for help calculating the interest due.

Line 12. Total amount due and payable or refund claimed. Add lines 9, 10, and 11 and enter total on line 12. If claiming a refund, enter the amount of refund claimed from line 9 as a negative number.

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 Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select the option Special Taxes and Fees.