

**WINEGROWER TAX RETURN**

<b>DUE ON OR BEFORE</b>	
[ <b>FOID</b> ]	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**

**NOTE:** 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.

SALES AND TAX LIABILITY		STILL WINE			C SPARKLING WINE (Gallons)
		A NOT OVER 14 PERCENT (Gallons)	B OVER 14 PERCENT (Gallons)		
1. Removed from internal revenue bond on payment of tax	1.				
2. Imported into California <i>[enter total from BOE-269-A]</i>	2.				
3. Out-of-State Winegrowers - Shipped directly to California residents under wine direct shipper permit	3.				
4. Total <i>(add lines 1 through 3)</i>	4.				
5. Federal tax-paid wine exported	5.				
6. Imported in or bulk transfers to U.S. Internal Revenue bond	6.				
7. Federal tax-paid wine sold for industrial use	7.				
8. Other exemptions <i>(attach documentation)</i>	8.				
9. Total exemptions <i>(add lines 5 through 8)</i>	9.				
10. Taxable sales <i>(subtract line 9 from line 4)</i>	10.				
11. Rate of tax	11.	\$	\$		\$
12. Amount of tax <i>(multiply line 10 by line 11)</i>	12.	\$	\$		\$
13. Total tax <i>(add columns A, B, and C of line 12)</i>	13.				\$
14. Penalty <i>(if filed after the due date, see instructions on back)</i>	14.		PENALTY		\$
15. 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	15.		INTEREST		\$
16. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 13, 14, and 15)</i>	16.				\$

<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.



**SCHEDULE A**  
**SUMMARY OF WINE IN BOND**  
**(TRANSFERRED, EXPORTED, AND IN INVENTORY)**

BULK WINES			STILL WINE		C SPARKLING WINE (Gallons)
			A NOT OVER 14 PERCENT (Gallons)	B OVER 14 PERCENT (Gallons)	
1. Transferred to other wine cellars	Within California	1a.			
	Without California	1b.			
2. In bond wine exported			2.		
3. Inventory on hand at end of reporting report			3.		

BOTTLED WINES			STILL WINE		C SPARKLING WINE (Gallons)
			A NOT OVER 14 PERCENT (Gallons)	B OVER 14 PERCENT (Gallons)	
4. Transferred to other wine cellars	Within California	4a.			
	Without California	4b.			
5. In bond wine exported			5.		
6. Inventory on hand at end of reporting report			6.		

**INSTRUCTIONS - WINEGROWER 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 tax on wine as defined by Business and Professions Code section 23007. The tax rates as they relate to wine are shown 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 figure(s) to the nearest gallon.

**FILING REQUIREMENTS**

Every licensed winegrower or wine blender 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 sales of wine for the reporting period. A return must be filed each reporting period regardless of whether any tax is due. The report must be completed in every detail 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 the 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 and addressed to the BOE in Sacramento.

**INSTRUCTIONS - WINEGROWER TAX RETURN****PREPARATION OF RETURN**

Regulations 2558 and 2559 may require you to adjust how you report your wine gallons. Wine gallons reported on this return should only include wine as defined by Business and Professions Code section 23007 and wine 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. Wine that does not meet the definition of Business and Professions Code section 23007 and not listed on the BOE website should be reported on your distilled spirits return.

- Line 1. Removed from internal revenue bond on payment of tax.** Enter the total gallons of wine removed from internal revenue bond on which you paid the Federal Internal Revenue Tax.
- Line 2. Imported into California.** Enter the total gallons of wine imported into California. This amount must be supported by a completed BOE-269-A, *Beer and Wine Imported into California (Report)*. Report wine received in customs bond and internal revenue bond in the reporting period in which the shipments are received. Imports in or bulk transfers to internal revenue bond are not taxable at the time of receipt or transfer. A deduction should be taken on line 6 for the in bond quantity.
- Line 3. Out-of-state winegrowers - Shipped directly to California residents under wine direct shipper permit.** Out-of-state winegrowers: Enter the total gallons of wine sold and shipped directly to California residents under a direct wine shipper permit on which California state excise tax has not been paid.
- Line 4. Totals.** Add lines 1, 2, and 3.
- Line 5. Federal tax-paid wine exported.** Enter the total gallons of federal tax-paid wine exported or sold for export from California. Documents supporting the claim for exemption must be retained on the licensed premises for verification by the BOE auditors for all transactions included in the claimed amount.
- Line 6. Imported in or bulk transfers to U.S. Internal Revenue bond.** Enter the total gallons of wine included on line 2 on which the Federal Internal Revenue Tax has not yet been paid.
- Line 7. Federal tax-paid wine sold for industrial use.** Enter the total gallons of federal tax-paid wine sold for use in the trades, professions or industries for other than beverage use.
- Line 8. Other exemptions.** Enter the total gallons of wine which are exempt from the state excise tax during this reporting period not claimed elsewhere. You must attach supporting documentation explaining why the transactions are exempt from tax.
- Line 9. Total exemptions.** Add lines 5 through 8.
- Line 10. Taxable sales.** Subtract line 9 from line 4 and enter total gallons in each column.

**COMPUTATION OF TAX**

- Line 12. Amount of tax.** Multiply line 10 by the rate of tax shown on line 11.
- Line 13. Total tax.** Add columns A, B, and C of line 12.
- Line 15.** The interest rate is noted on line 15 on the front of the return form and applies for each month or portion of a month after the due date.
- Line 16. Total amount due and payable.** Add lines 13, 14, and 15 and enter the total amount due and payable.

**SCHEDULE A - Summary of Wine in Bond (Transferred, Exported, and in Inventory)**

Enter the total gallons of wine transferred in bond to other wine cellars or exported in bond as reported on your federal tax reports. Also show the amount of in bond wine remaining on your premises at the end of the reporting period.

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.