

**ALCOHOLIC BEVERAGE TAX REPORT FOR
REBUTTING REGULATION 2559 PRESUMPTION**

Regulatory action approved by the Office of Administrative Law on June 10, 2008:

- Provides clarification of the definition of a “distilled spirit” in Regulation 2558 (Cal. Code of Regs., title 18, section 2558): “Effective October 1, 2008, any alcoholic beverage, except wine as defined by Business and Professions Code section 23007, which contains 0.5 percent or more alcohol by volume from flavors or other ingredients containing alcohol obtained from the distillation of fermented agricultural products, is a distilled spirit.”
- Adds Regulation 2559 (Cal. Code Regs., title 18, section 2559) that contains the following presumption: “Effective October 1, 2008, any alcoholic beverage, except wine as defined by Business and Professions Code section 23007, is presumed to contain 0.5 percent or more alcohol by volume derived from flavors or other ingredients containing alcohol obtained from the distillation of fermented agricultural products, unless this presumption is rebutted pursuant to Regulation 2559.1.”
- Specifies in Regulation 2559.1 (Cal. Code Regs., title 18, section 2559.1): On or after July 10, 2008, the presumption in Regulation 2559 may be rebutted by the manufacturer of the alcoholic beverage filing a report, under penalty of perjury, with the Board of Equalization (BOE) stating that the alcoholic beverage contains less than 0.5 percent alcohol by volume derived from flavors or other ingredients containing alcohol obtained from the distillation of fermented agricultural products and specifying the sources of the alcohol content of the alcoholic beverage, including the alcohol by volume derived from flavors or other ingredients containing alcohol obtained by distillation.

Please Note: *Even traditional beer products are subject to the rebuttable presumption.*

INSTRUCTIONS

Complete and sign the report below for alcoholic beverages that you declare meet the requirements set forth in Regulation 2559.1 and are not distilled spirits as set forth in Regulation 2559. Return this report to Special Taxes and Fees at the address listed below. *(If more space is needed, record additional alcoholic beverage products on the reverse side of this form, or you may attach a separate listing that includes the following information for each product.)*

| PRODUCT MANUFACTURER | PRODUCT NAME |
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CERTIFICATION

*I hereby certify, under penalty of perjury, that the alcoholic beverage product(s) listed above and on the reverse side of this form, contain less than 0.5 percent alcohol by volume derived from flavors or other ingredients containing alcohol obtained from the distillation of fermented agricultural products. No alcohol has been added from any source that would cause the product to fail to meet the definition of beer or wine as set forth in Business and Professions Code section 23006 and 23007. **Note:** This sworn certification must be signed by an owner, partner, corporate officer, LLC member or manager, or by an authorized agent of the manufacturer of the alcoholic beverage product being certified herein.*

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|---|------------------|
| NAME <i>(please print)</i> | TITLE |
| SIGNATURE | DATE |
| COMPANY NAME | ACCOUNT NUMBER |
| DBA | TELEPHONE NUMBER |
| BUSINESS ADDRESS <i>(street, city, state, zip code)</i> | EMAIL ADDRESS |

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.

