

COMMON CARRIERS 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 94279-6073

**READ INSTRUCTIONS
BEFORE PREPARING**

COMPUTATION OF TAX LIABILITY		A 100 PROOF AND UNDER (Gallons)	B OVER 100 PROOF (Gallons)
1. Total passenger miles	1.		
2. Passenger miles in California	2.		
3. Percentage of miles in California <i>(divide line 2 by line 1)</i>	3.		
4. Total number of bottles sold	4.		
5. Bottles sold in California <i>(multiply line 3 by line 4)</i>	5.		
6. Size of bottle	6.		
7. Total milliliters or liters sold <i>(multiply line 5 by line 6)</i>	7.		
8. Total gallons of distilled spirits sold in California <i>(multiply line 7 by conversion factor - see instructions on back)</i>	8.		
9. Rate of tax per wine gallon	9.	\$	\$
10. Amount of tax <i>(multiply line 8 by line 9)</i>	10.	\$	\$
11. Total tax due <i>(add columns A and B of line 10)</i>	11.		\$
12. Penalty <i>(if filed after due date, see instructions on back)</i>	12.	PENALTY	\$
13. 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	13.	INTEREST	\$
14. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 11, 12, and 13)</i>	14.		\$

<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	TELEPHONE ()
PRINT NAME AND TITLE	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 - COMMON CARRIERS 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, which includes the state excise tax imposed upon common carriers engaged in interstate or foreign passenger service making sales of distilled spirits in California.

FILING REQUIREMENTS

Each common carrier must file a return on or before the first day of the second calendar month following the month in which the sales were made, together with a remittance for the amount due for that period.

PREPARATION OF RETURN

The method for computing distilled spirits sales in California is based on the ratio that passenger miles in California bears to total passenger miles. The ratio of passenger miles in California may be adjusted by tests when significant changes occur in routes, schedules, or other operating conditions. The tests will be subject to review by the BOE.

All distilled spirits must be reported in wine gallons. Round the resulting figure to the nearest gallon.

Gallonage conversion factors:	1. One milliliter	= .000264172 gallons
	2. One liter	= .264172 gallons

PENALTY FOR LATE FILING

The state law imposes a penalty for the late filing of this return regardless of whether any tax is due. The penalty is \$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.

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.