

WINEGROWER 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**

WINEGROWER TRANSACTIONS DURING REPORTING PERIOD	STILL WINE (Alcohol content by volume)		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 [enter total from BOE-269-A]	2.		
3. Out-of-State Winegrowers - Shipped directly to California residents under wine direct shipper permit	3.		
4. Total taxable transactions (add lines 1 through 3 for columns A, B, and C)	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 (attach documentation)	8.		
9. Total exemptions (add lines 5 through 8 for columns A, B, and C)	9.		
10. Taxable transactions on which tax applies or a refund is due (subtract line 9 from line 4 for columns A, B, and C)	10.		
11. Rate of tax per wine gallon	11.	\$	\$
12. Subtotal of tax on all taxable wine gallons (multiply line 10 by line 11 for columns A, B, and C)	12.	\$	\$
13. Amount of tax due or refund claimed (add columns A, B, and C of line 12)	13.		\$
14. Penalty (if filed after the due date, see line 14 instructions)		PENALTY	14. \$
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 For assistance, see BOE website for Interest Calculator .		INTEREST	15. \$
16. TOTAL AMOUNT DUE AND PAYABLE OR REFUND CLAIMED (add lines 13, 14, and 15)	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)**

SECTION I

BULK WINES		STILL WINE (Alcohol content by volume)		C SPARKLING WINE (Gallons)
		A NOT OVER 14 PERCENT (Gallons)	B OVER 14 PERCENT (Gallons)	
1. Transferred to other wine cellars	Within California	1a.		
	Outside California	1b.		
2. In bond wine exported		2.		
3. Inventory on hand at the end of the reporting period		3.		

SECTION II

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.		
	Outside California	4b.		
5. In bond wine exported		5.		
6. Inventory on hand at the end of the reporting period		6.		

INSTRUCTIONS - WINEGROWER 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 tax on wine as defined by Business and Professions Code section [23007](#). Every winegrower or wine blender must file this return to report transactions of still wine with an alcohol content by volume not over 14 percent, still wine with an alcohol content over 14 percent, and sparkling wine. The tax rates as they relate to the different categories of 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 result to the nearest gallon. [See Alcoholic Beverage Tax Regulation [2544](#).]

FILING REQUIREMENTS

Every licensed winegrower or wine blender is required by Revenue and Taxation Code section [32251](#) to file a tax return of all wine transactions for the reporting period, on or before the 15th day of each month, following the close of the reporting period. You must file a return even if no tax is due for the reporting period. The report must be complete and supported by a [BOE-269-A](#). A 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 the 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.

INSTRUCTIONS - WINEGROWER TAX RETURN**PREPARATION OF 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 excise 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. Total taxable transactions.** Add lines 1, 2, and 3 for columns A, B, and C and enter the total gallons in each column.
- 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 excise 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 on lines 5 through 7. You must attach supporting documentation explaining why the transactions are exempt from tax.
- Line 9. Total exemptions.** Add lines 5 through 8 for columns A, B, and C.
- Line 10. Taxable transactions on which tax applies or a refund is due.** Subtract line 9 from line 4 for columns A, B, and C, and enter total gallons in each column.
- Line 11. These are the rates of tax.**
- Line 12. Subtotal of tax on all taxable wine gallons.** Multiply line 10 by the rate of tax shown on line 11 for columns A, B, and C and enter the total for each column.
- Line 13. Amount of tax due or refund claimed.** Add columns A, B, and C of line 12 and enter the total on line 13.
- Line 14. Penalty.** If you pay the tax due on line 13 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 remaining tax due or \$50.00. Multiply line 12 by 10 percent (0.10) and enter the greater of this amount or \$50.00 on line 14.
- Returns and payments must be postmarked or received by 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 15. Interest.** If you pay your tax on line 13 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 13 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](#) (go to www.boe.ca.gov/interest/) on the BOE website for help calculating the interest due.
- Line 16. Total amount due and payable or refund claimed.** Add lines 13, 14, and 15 and enter the total on line 16. If claiming a refund, enter the amount of refund claimed from line 13 as a negative number.

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

Schedule A is used to report a summary of movements of wine in Internal Revenue bond. Reports of inventories required to be made on Schedule A must be in agreement with the data on Federal [Form TTB F 5120.17](#). The amounts reported must be book inventories for all months except for the end of the annual reporting period as described in Regulation [2530](#). The inventory reported in that month must be a physical inventory. [See Alcoholic Beverage Tax Regulation [2537](#).]

Section I. Bulk Wines

- Line 1a.** Enter the total gallons of bulk wine in bond transferred to other wine cellars in California, for columns A, B, and C.
- Line 1b.** Enter the total gallons of bulk wine in bond transferred to other wine cellars outside California, for columns A, B, and C.
- Line 2.** Enter the total gallons of bulk wine in bond exported outside the country, for columns A, B, and C.
- Line 3.** Enter the total gallons of bulk wine in bond in inventory on hand at the end of the reporting period, for columns A, B, and C.

Section II. Bottled Wines

- Line 4a.** Enter the total gallons of bottled wine in bond transferred to other wine cellars in California, for columns A, B, and C.
- Line 4b.** Enter the total gallons of bottled wine in bond transferred to other wine cellars outside California, for columns A, B, and C.
- Line 5.** Enter the total gallons of bottled wine in bond exported outside the country, for columns A, B, and C.
- Line 6.** Enter the total gallons of bottled wine in bond in inventory on hand at the end of the reporting period, for columns A, B, and C.

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.