CDTFA-501-DC (FRONT) REV. 13 (5-22)
COMMON CARRIERS TAX RETURN

STATE OF CALIFORNIA
CALIFORNIA DEPARTMENT OF
TAX AND FEE ADMINISTRATION

CDTFA USE ONLY
EFF
PM

**READ INSTRUCTIONS
BEFORE PREPARING**

DUE ON OR BEFORE	PERIOD BEGIN DATE	PERIOD END DATE
	YOUR ACCOUNT NUMBER	

☐ Please check this box if this filing represents an **AMENDED RETURN.**

COMPUTATION OF TAX LIABILITY		(A) 100 PROOF AND UNDER	(B) OVER 100 PROOF
1. Total passenger miles	1.		
2. Passenger miles in California	2.		
3. Percentage of miles in California *(divide line 2 by line 1)*	3.		
4. Total gallons of distilled spirits sold *(see instructions on the back for gallon conversion)*	4.		
5. Total gallons of distilled spirits sold in California *(multiply line 3 by line 4)*	5.		
6. Rate of tax per wine gallon	6.	$ .00	$ .00
7. Amount of tax *(multiply line 5 by line 6)*	7.	$ .00	$ .00
8. Total tax due *(add columns A and B of line 7)*	8.	$ .00	
9. PENALTY: *(if filed after due date, see instructions on back)*	PENALTY 9.	$ .00	
10. 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 CDTFA website for INTEREST RATE CALCULATOR	INTEREST 10.	$ .00	
11. TOTAL AMOUNT DUE AND PAYABLE *(add lines 8, 9, and 10)*	11.	$ .00	

For our privacy policy and notice, visit our webpage at *www.cdtfa.ca.gov/privacy.htm*, or go to
www.cdtfa.ca.gov/formspubs/forms.htm and search for CDTFA-324-GEN-WEB, *Privacy Notice—Website—No Action Needed*.

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.	EMAIL ADDRESS	
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE	DATE

Make a copy of this document for your records.

DC

INSTRUCTIONS—COMMON CARRIERS TAX RETURN

Payments: To make your payment online, go to our website at *www.cdtfa.ca.gov* and select *File & Make a Payment*. 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. Make your check or money order payable to California Department of Tax and Fee Administration.

GENERAL INFORMATION

The California Department of Tax and Fee Administration (CDTFA) administers the California Alcoholic Beverage Tax Law (Revenue and Taxation Code section 32001, et seq.) in cooperation with the Board of Equalization. The law 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 CDTFA.

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. CDTFA 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 may be submitted online at *www.cdtfa.ca.gov*.

For more information, visit the CDTFA website at *www.cdtfa.ca.gov*. You may also call the Customer Service Center at 1-800-400-7115 (CRS:711); from the main menu, select the option *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.