



## Cigarette and Tobacco Schedules

### ***Why am I being asked to report on brands?***

The Board of Equalization (BOE) must compile information about cigarettes and loose leaf tobacco suitable for making cigarettes (roll-your-own) sold in California and made by manufacturers who did not sign the Master Settlement Agreement.

Existing law requires every cigarette and tobacco product distributor to file a return and accompanying schedules on or before the 25<sup>th</sup> day of the month following the reporting period. If you file the return but not the accompanying schedules, you are not in compliance with California law, and you will be considered delinquent for the reporting period.

### ***What if I had no sales or have nothing to report for brands?***

If you are a cigarette distributor, the accompanying schedule requires you to report all brands that were purchased or sold for the reporting period. If you had no activity, you must still file a return reporting zero.

If you are a tobacco product distributor and had no reportable activity for the period, you must check the box on line 1A of [BOE-501-CT \(S1F\)](#), *Tobacco Products Distributor Tax Return* and file the return timely, to avoid being considered delinquent for the reporting period.

### ***What if I need more information?***

If you have additional questions, call our Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select the option Special Taxes and Fees. Customer service representatives are available to assist you weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.