



## INSTRUCTIONS

- Column A.** Enter date of shipment or transfer out of state.
- Column B.** Indicate how shipped: DT (Distributor Truck); CC (Common Carrier); CT (Customer Truck).
- Column C.** Enter invoice number of product shipped into another state.
- Column D.** Enter complete name, address and city of company or person to whom cigarettes were sold.
- Column E.** Enter number of packages of 20s (enter only if your state requires you to report in pack quantities).
- Column F.** Enter number of packages of 25s (enter only if your state requires you to report in pack quantities).
- Column G.** Enter number of packages of other pack sizes (enter only if your state requires you to report in pack quantities).
- Column H.** Enter the total number of sticks per invoice (enter only if your state requires you to report in total stick quantities).
- Column I.** Indicate whether shipped cigarettes were tax paid (only in states where untaxed shipments are allowable).

### **Regulation 4080. INTERSTATE AND FOREIGN COMMERCE.**

The tax does not apply to sales of cigarettes or tobacco products which are:

- (a) Shipped to a point outside this State, pursuant to a contract of sale, by delivery by the seller to such point by means of:
  - (1) facilities operated by the seller;
  - (2) delivery by the seller to a carrier for shipment to a consignee at such point; or
  - (3) delivery by the seller to a customs broker or forwarding agent for shipment outside this State.
- (b) Sold to a foreign purchaser for shipment abroad and delivered to a ship, airplane, or other conveyance furnished by the purchaser for the purpose of carrying the cigarettes or tobacco products abroad and actually carried to a foreign destination.
- (c) Sold for use solely outside this State and delivered to a forwarding agent, export packer, or other person engaged in the business of preparing goods for export or arranging for their exportation, and actually delivered to a port outside the continental limits of the United States.

Bills of lading or other documentary evidence of the delivery of the cigarettes or tobacco products to a carrier, customs broker, or forwarding agent for shipments outside the state must be retained by the distributor for inspection by employees of the board. In the case of cigarettes or tobacco products for foreign export, copies of United States Customs shippers' export declarations filed with the Collector of Customs or other documentary evidence of export must be obtained and retained. The tax applies to the transaction if the cigarettes or tobacco products are diverted in transit or for any reason are not actually delivered outside the State pursuant to the contract of sale or are not shipped abroad by a foreign purchaser, regardless of documentary evidence held by the distributor.

**Attach the schedule to your monthly tax report, BOE-501-CD, *Cigarette Distributor's Tax Report*, and mail to the State Board of Equalization, Special Taxes and Fees, P.O. Box 942879, Sacramento, CA 94279-0088. Retain a copy for your files.**

**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](http://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.**