

CIGARETTE AND TOBACCO PRODUCTS EXCISE 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
PO BOX 942879
SACRAMENTO CA 94279-2074

**READ INSTRUCTIONS
BEFORE PREPARING**

CIGARETTE AND TOBACCO PRODUCT PURCHASES *(Attach a separate page if necessary)*

| BRAND NAME | NAME OF SELLER | INTERNET ADDRESS OR PHONE NUMBER OF SELLER | DATE RECEIVED | NUMBER OF CARTONS OR COST OF TOBACCO PRODUCTS |
|------------|----------------|---|------------------|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

CIGARETTE TAX *(Round cents to the nearest whole dollar)*

| | | COLUMN A 20 STICK PACKS | COLUMN B 25 STICK PACKS |
|---|----|----------------------------|----------------------------|
| 1. Total number of cartons of cigarettes purchased <i>(use the figures entered in the Purchase Information section)</i> | 1. | | |
| 2. Tax rate per carton of cigarettes | 2. | \$ | \$ |
| 3. Total excise tax due on purchase of cigarettes <i>(multiply line 1 by line 2)</i> | 3. | \$.00 | \$.00 |
| 4. TOTAL CIGARETTE TAX DUE <i>(add columns A and B on line 3)</i> | 4. | \$ | .00 |

TOBACCO PRODUCTS TAX *(If only cigarettes purchased, skip to line 8)*

| | | | |
|---|----|----|-----|
| 5. Total cost of tobacco products purchased <i>(other than cigarettes)</i> | 5. | \$ | .00 |
| 6. Tobacco products tax rate | 6. | | |
| 7. TOTAL TOBACCO PRODUCTS TAX DUE <i>(multiply line 5 by line 6)</i> | 7. | \$ | .00 |

TOTALS

| | | | |
|---|-----|----|-----|
| 8. TOTAL EXCISE TAX DUE <i>(add lines 4 and 7)</i> | 8. | \$ | .00 |
| 9. PENALTY <i>[multiply line 8 by 10% (0.10) if your tax payment is made, or your return is filed, after the due date shown above]</i> | 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 Interest Rate Calculator | 10. | \$ | .00 |
| 11. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 8, 9, and 10)</i> | 11. | \$ | .00 |

| | | | |
|--|----------------------|------------------|------|
| <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.



INSTRUCTIONS - CIGARETTE AND TOBACCO PRODUCTS EXCISE 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 you pay by credit card, a service fee will apply. If paying by check or money order, be sure to include your account number.

The California State Board of Equalization (BOE) is responsible for administering the California Cigarette and Tobacco Products Tax Law. The taxes are imposed on the distribution of untaxed cigarettes and tobacco products in this state. Distribution is defined to include the consumption or use of untaxed cigarettes and tobacco products in this state.

A *cigarette* is defined as a rolled product of any size or shape, intended for smoking that includes any tobacco, flavored or not, and is wrapped in paper or another material. Exception: Products wrapped in tobacco or with a wrapper made mostly of tobacco are not cigarettes when they weigh over three pounds per thousand. (Revenue and Taxation Code section 30003)

Tobacco products include, but are not limited to, a product containing, made, or derived from tobacco or nicotine that is intended for human consumption, whether smoked, heated, chewed, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, including, but not limited to, cigars, little cigars, chewing tobacco, pipe tobacco, shisha, or snuff, but does not include cigarettes. Tobacco products also include electronic cigarettes. (Revenue and Taxation Code section 30121 (b)).

Electronic Cigarettes mean any device or delivery system sold in combination with nicotine which can be used to deliver to a person nicotine in aerosolized or vaporized form, including, but not limited to, an e-cigarette, e-cigar, e-pipe, vape pen or e-hookah. Electronic cigarettes include any component, part, or accessory of such a device that is used during the operation of the device when sold in combination with any liquid or substance containing nicotine. Electronic cigarettes also include any liquid or substance containing nicotine, whether sold separately or sold in combination with any device that could be used to deliver to a person nicotine in aerosolized or vaporized form.

FILING REQUIREMENTS

Everyone who purchases untaxed cigarettes or untaxed tobacco products must file with the BOE a return reporting the amount of cigarettes and tobacco products received. The return is due and must be postmarked on or before the last day of the month following the quarter in which the product was received and must be submitted with the amount of tax due, pursuant to Cigarette and Tobacco Products Tax Law sections 30008, 30107, and 30181. The tax applies to any quantity of untaxed cigarettes shipped to a user or consumer in California from a seller outside of California.

RETURN PREPARATION

CIGARETTE AND TOBACCO PRODUCT PURCHASES

In the boxes provided, enter the brand name, name of the seller, Internet address or phone number of seller, the date you received the items purchased and the number of cigarette cartons or cost of tobacco products purchased. Attach a separate page if necessary.

CIGARETTE TAX

- Line 1, Column A.** **Total number of cartons of cigarettes (20 stick packs) purchased.** Enter the number of cigarette cartons you purchased from all distributors on line 1, column A. This information should also be listed in the "Purchase Information" section on the return.
- Line 1, Column B.** **Total number of cartons of cigarettes (25 stick packs) purchased.** Enter the number of cigarette cartons you purchased from all distributors on line 1, column B. This information should also be listed in the "Purchase Information" section on the return.
- Line 2.** **Tax rate per carton of cigarettes.** This is the current excise tax rate per carton of cigarettes.
- Line 3, Column A.** **Total excise tax due on purchase of cigarettes (20 stick packs).** Multiply line 1, column A, by the tax rate on line 2, column A. Round to the nearest whole dollar. Enter the result on line 3, column A.
- Line 3, Column B.** **Total excise tax due on purchase of cigarettes (25 stick packs).** Multiply line 1, column B, by the tax rate on line 2, column B. Round to the nearest whole dollar. Enter the result on line 3, column B.
- Line 4.** **Total cigarette tax due.** Add line 3, columns A and B. Enter the result on line 4.

TOBACCO PRODUCTS

- Line 5.** **Total cost of tobacco products purchased.** Enter the total purchase price of tobacco products. This information should also be listed in the "Purchase Information" section of the return. Do not include shipping charges if they are separately stated on your invoice. Do not include the cost of cigarettes reported on line 1, columns A and B.
- Line 6.** **Tobacco products tax rate.** This is the current tobacco products tax rate.
- Line 7.** **Total tobacco products tax due.** Multiply line 5 by line 6. Enter the result on line 7.

Line 8. **Total excise tax due.** Add line 4 and line 7. Enter the result on line 8.

Line 9. **Penalty.** If your return and/or tax payment is filed after the due date shown at the top of this return, a 10 percent (0.10) penalty is due. Multiply line 8 by 10 % (0.10). Enter the result on line 9.

Line 10. **Interest.** If your return and/or tax payment is filed after the due date shown at the top of the return, you must pay interest charges in addition to penalty charges. (You owe one month's interest for each month or portion of a month the payment is overdue. For example, if your payment is one month and two weeks overdue, you owe two months' interest.) Multiply line 8 by the interest rate showed on line 10 for one month's interest. Then multiply the result by the number of months the return is late. Enter the result on line 10.

Line 11. **Total amount due and payable.** Add lines 8, 9, and 10. Enter the result on line 11.

Sign and Mail Your Return

Make your check or money order payable to the "State Board of Equalization". Always write your account number on your check or money order. Mail your return and payment in the envelope provided, making sure the BOE's address shows through the window.

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. Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.