

**CIGARETTE MANUFACTURER'S TAX RETURN OF TAXABLE DISTRIBUTIONS IN CALIFORNIA**

<b>DUE ON OR BEFORE</b>	
[ <b>FOID</b> ]	YOUR ACCOUNT NO.

BOE USE ONLY		
RA-B/A	AUD	REG
RR-OS	FILE	REF
EFF		

BOARD OF EQUALIZATION  
SPECIAL TAXES AND FEES  
PO BOX 942879  
SACRAMENTO CA 94279-6067

**READ INSTRUCTIONS BEFORE PREPARING**

As a cigarette manufacturer in California, you are required to report all taxable distributions on lines one through four of the return. You are also required to report all distributions on the schedules identified in this form where applicable. Round all quantities and dollars reported to the nearest whole number.

		NUMBER OF CIGARETTES
1. Samples in packages of 5 or less cigarettes	1.	
2. Samples in packages of more than 5 cigarettes	2.	
3. Taxable sales to the U.S. Government	3.	
4. Other distributions subject to tax	4.	
5. Total distributions subject to tax <i>(add lines 1 through 4)</i>	5.	
6. Rate of tax per cigarette	6.	\$
7. Total amount of tax due <i>(multiply line 5 by line 6)</i>	7.	\$
8. Penalty <i>[multiply line 7 by 10% (0.10) if payment is made after due date indicated above]</i>	8.	\$
9. 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	9.	\$
10. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 7, 8, and 9)</i>	10.	\$

**CERTIFICATION**

*I hereby consent to disclose and authorize the Board of Equalization (BOE) to release, as necessary, certain otherwise confidential transaction information regarding quantities, invoice numbers, bills of lading, locations, dates, method of delivery, or any other applicable information to any person identified by me in this tax form as being involved in a reported transaction for the sole purpose of verifying the accuracy of the reportable product transaction information concerning my transactions with such person as reported in this tax form.*

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 check or money order payable to the State Board of Equalization.**  
Always write your account number on your check or money order. This return must be signed.  
Make a copy of this document and the accompanying schedules for your records.



## INSTRUCTIONS CIGARETTE MANUFACTURER'S TAX RETURN

**Payments:** To make your payment online, go to our website at [www.boe.ca.gov](http://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) is responsible for administering the California Cigarette Tax Law. This includes the distribution of unstamped cigarettes as samples by manufacturers' agents or representatives. Refer to Regulation 4081, Sample Cigarettes and Tobacco Products, for additional information on the distribution of samples.

If you are interested in filing this form electronically, or if you need help completing this form, please contact Special Taxes and Fees at 1-800-400-7115 (TTY:711).

To obtain the latest information on schedule filing instructions or reporting requirements, visit the BOE's website at [www.boe.ca.gov](http://www.boe.ca.gov).

### FILING REQUIREMENTS

Every cigarette manufacturer shall file a return with the BOE on or before the 25th day of each month reporting all taxable distributions on lines one through four of the return. You are also required to report all distributions on the schedules identified in this form where applicable. You must file a report even if you have no activity for the reporting period.

Paying your tax or filing your return after the due date may result in interest and penalty charges. You must file a return even if no tax is due for the reporting period. The supporting schedule is considered an integral part of the return. Your tax return is not considered valid unless it is signed and dated in the space provided at the bottom of the first page.

### ACCOUNTABILITY

It is important that you report all transactions for which you are required to account on the supporting schedules. The BOE will be comparing your distributions to the receipts that distributors reported on their tax forms. Information on this report will be shared with, and used by, other government agencies. Failure to report fully may result in the BOE contacting you to determine why your reports differ from reports submitted by third parties.

### PREPARATION OF SCHEDULES

The [BOE-810-CTF](#), *Cigarette Tax Disbursement Schedule*, is included with every Cigarette Manufacturer's Tax Return. For detailed information regarding preparation of schedules, see [BOE-810-CTE](#), *Instructions for Preparing Cigarette Tax Schedules*, on our website at [www.boe.ca.gov/pdf/boe810cte.pdf](http://www.boe.ca.gov/pdf/boe810cte.pdf).

### CIGARETTE MANUFACTURER SCHEDULE CODES

#### Disbursement Schedules

- 6A Stamp Unaffixed or Tax-Unpaid Product
- 7A Exempt Distributions or Sales to Interstate or Foreign Commerce
- 8A Exempt Distributions or Sales to the United States Government Tax Exempt

**PREPARATION OF THE RETURN**

Prior to completing the return, prepare the applicable distribution schedules identified on this form as described in [BOE-810-CTE](#), *Instructions for Preparing Cigarette Tax Schedules*.

- Schedules.** All schedules applicable to cigarette manufacturers must be completed and submitted with this return if the manufacturer's activities warrant reporting on the schedule. Round all amounts reported to the nearest whole number or dollar.
- Line 1.** Enter the total number of cigarettes that were distributed in sample packages of 5 or less cigarettes.
- Line 2.** Enter the total number of cigarettes that were distributed in sample packages of 6 or more cigarettes.
- Line 3.** Enter the total number of cigarettes that were distributed to the United States Government.
- Line 4.** Enter the total number of cigarettes that were distributed as other taxable distributions.
- Line 5.** Enter the total number of cigarette distributions subject to tax by adding lines 1 through 4.
- Line 6.** This is the current rate of tax per cigarette.
- Line 7.** Enter the amount of tax due by multiplying line 5 by line 6. Round this amount to the nearest whole dollar.
- Line 8.** If you pay the tax due on line 7 or file your return after the due date shown on the front of this return, you owe a penalty of 10 percent (0.10) of the amount of tax due. Multiply the tax due on line 7 by (0.10) and enter here. Returns and payments must be postmarked or received on or before the 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 on the next business day will be considered timely. Businesses required to pay the tax due by electronic funds transfer (EFT) may also be subject to a 10 percent (0.10) penalty for a failure to pay by EFT (payment made by check for example). However, 10 percent (0.10) is the maximum penalty applied to late returns and payments. Round this amount to the nearest whole dollar.
- Line 9.** If you pay the tax due on line 7 after the date shown on the front of this return, you will owe interest. The interest rate noted on the front of this return applies for each month, or fraction of a month, that your payment is late. Multiply the tax due on line 7 by the interest rate shown, and then multiply the result by the number of months, or fraction of a month, that have elapsed since the due date and enter here. Round this amount to the nearest whole dollar.
- Line 10.** Enter the total amount due and payable by adding lines 7, 8, and 9. Round this amount to the nearest whole dollar.

For detailed information regarding preparation of schedules, see [BOE-810-CTE](#), *Instructions for Preparing Cigarette Tax Schedules*, available on our website at [www.boe.ca.gov/pdf/boe810cte.pdf](http://www.boe.ca.gov/pdf/boe810cte.pdf). If you need help completing this form, please call us at 1-800-400-7115 (TTY:711) or visit the BOE's website at [www.boe.ca.gov/sptaxprog/sptdcigs.htm](http://www.boe.ca.gov/sptaxprog/sptdcigs.htm).

If you need additional information, please contact the State Board of Equalization, Special Taxes and Fees, P.O. Box 942879, Sacramento, CA 942879-0088. You may also visit the BOE website at [www.boe.ca.gov](http://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.