

**TAX RETURN OF CIGARETTE SALES ON COMMON CARRIERS**

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

BOARD USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

BOARD OF EQUALIZATION  
EXCISE TAXES DIVISION  
PO BOX 942879  
SACRAMENTO CA 94279-6071

**READ INSTRUCTIONS  
BEFORE PREPARING**

**GENERAL INSTRUCTIONS**

The California State Board of Equalization (Board) administers the Cigarette Tax Law, which includes the excise tax imposed upon persons authorized to sell cigarettes on mobile facilities of common carriers in California.

**FILING REQUIREMENTS**

This return must be filed with the Board, on or before the 25th day of each month, covering sales of cigarettes in California in the preceding calendar month together with remittance of tax due. A return must be filed each and every period regardless of whether any tax is due. A duplicate of the return should be retained on the licensed premises for verification by Board auditors.

**Credit Card Payments.** You can use a Discover/Novus, MasterCard, VISA, or American Express credit card to pay your taxes. Other credit cards cannot be accepted. EFT accounts are not eligible for credit card payments. Credit card payments can be made by calling 800-272-9829 or through our website at [www.boe.ca.gov](http://www.boe.ca.gov). After authorizing your payment, check the box on your return indicating you have paid with a credit card. **Be sure to sign and mail your return.**

1. Number of cigarettes sold	1.	
2. Rate of tax per cigarette	2.	\$
3. Total amount of cigarette tax due <i>(multiply line 1 and line 2)</i>	3.	\$
4. Penalty <i>[multiply line 3 by 10% (0.10) if payment is made after due date]</i>	PENALTY 4.	\$
5. 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 5.	\$
6. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 3, 4, and 5)</i>	6.	\$

**IF PAID BY CREDIT CARD, CHECK HERE (Mandatory EFT accounts MUST pay by EFT). [ ]**

*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.*

YOUR SIGNATURE AND TITLE	TELEPHONE NUMBER	DATE
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**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.

