

CIGARETTE WHOLESALER'S 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
P O BOX 942879
SACRAMENTO CA 94279-2074

**READ INSTRUCTIONS
BEFORE PREPARING**

FILING REQUIREMENTS

Under section 30188 of the Cigarette and Tobacco Products Tax Law, every licensed cigarette wholesaler in this state shall file a return on or before the 25th day of the month following the monthly reporting period showing the activity in his or her cigarette inventory. Complete and accurate records of all transactions in cigarettes and a duplicate of this return must be retained on the licensed premise for verification by State Board of Equalization auditors.

- Line 1.** Enter your cigarette inventory at the beginning of the month.
- Line 2.** Enter the total cigarette purchases for the month. This total must agree with the total of the detail listing of purchase invoices shown on Part 2 of this return.
- Line 3.** Enter other acquisitions of cigarettes such as cigarettes returned from a sale made during a prior month, transfers from other wholesalers, etc. A full explanation of the cigarettes entered on this line should be made in the space reserved for this purpose or on an attached supplemental sheet.
- Line 5.** Enter the inventory at the end of the month and show the date of the last physical inventory. A physical inventory of cigarettes on hand is required to be taken not less often than at three-month intervals.
- Line 6.** This line is reserved to include other dispositions of cigarettes such as losses by theft, fire or other damage and transfers to other wholesalers, etc., which might not be classified as sales. As in the case of line 3, a full explanation of the entry on this line must be made in the space reserved for this purpose or on an attached sheet of paper.
- Line 8.** The entry on this line should agree with your record of cigarette sales for the calendar month being reported.

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| Explain fully the entries on lines 3 and 6 |
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| PART 1 - CIGARETTE STOCK SUMMARY | | CARTONS OF CIGARETTES |
|--|----|------------------------------|
| 1. Inventory first of month | 1. | |
| 2. Purchased during month <i>(enter total from Part 2 on reverse)</i> | 2. | |
| 3. Other acquisitions (transfers, returns, etc.) | 3. | |
| 4. Total cigarettes to account for <i>(add lines 1 through 3)</i> | 4. | |
| 5. Deduct: Inventory end of month (last physical inventory date _____) | 5. | |
| 6. Deduct: Other dispositions (destroyed, stolen, lost, etc.) | 6. | |
| 7. Total deductions <i>(add lines 5 and 6)</i> | 7. | |
| 8. TOTAL SALES DURING MONTH <i>(subtract line 7 from line 4)</i> | 8. | |

| | | | |
|--|----------------------|----------------------|------|
| <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 |

This return must be signed. Make a copy of this document for your records.



