

INSTRUCTIONS - SCHEDULE MC

GENERAL

The California State Board of Equalization (BOE) is responsible for administering the California Cigarette and Tobacco Products Tax Law, including the distribution of cigarettes. Pursuant to Cigarette and Tobacco Products Tax Regulation 4027, every cigarette manufacturer is required to file with the BOE by the 20th day of each calendar month, a monthly report, of all releases and deliveries of cigarettes or tobacco products in this state and all shipments of cigarettes or tobacco products from a point outside this state to a point within this state made or authorized during the preceding calendar month.

Failure to file the report may result in suspension or revocation of a license pursuant to the provisions set forth in section 30148 of the Revenue and Taxation Code.

DEFINITIONS

Cigarette means any roll for smoking, made wholly or in part of tobacco, irrespective of size or shape and irrespective of whether the tobacco is flavored, adulterated or mixed with any other ingredient, where such a roll has a wrapper or cover made of paper or any other material, except where such wrapper is wholly or in the great part made of tobacco and such roll weights over three pounds per thousand.

PREPARATION OF SCHEDULE

- Complete this schedule in full and mail to State Board of Equalization, Special Taxes and Fees, P.O. Box 942879, Sacramento, CA 94279-0088. Retain a copy for your files.
- If more space is needed you may copy this form or download a copy from our website at www.boe.ca.gov.
- This schedule should include nontaxable sales of cigarettes pursuant to Revenue and Taxation Code section 30103 (sales to licensed distributors), sales in interstate or foreign commerce, sales to common carriers engaged in interstate or foreign passenger service (Revenue and Taxation Code section 30104), sales to U.S. Military Exchanges and Commissaries, and sales to the U.S. Veterans Administration (Revenue and Taxation Code sections 30102 and 30105.5).
- Distributions of taxable cigarettes pursuant to Revenue and Taxation Code section 30008 shall be reported on BOE-501-CD, *Cigarette Distributor's Tax Report*.
- The giving away of untaxed cigarettes as samples in this state is a taxable distribution pursuant to Regulation 4081 and shall be reported on BOE-501-CM, *Cigarette Manufacturer's Tax Return of Taxable Distributions in California*.

LINE BY LINE INSTRUCTIONS

- Column A.** Enter date of the delivery or shipment of cigarettes into California.
- Column B.** Enter the name of the purchaser.
- Column C.** Enter the California account number (90-XXXXXX) of each distributor or exempt government agency (CE ET 02-XXXXXX).
- Column D.** Enter the invoice or document number associated with the delivery or shipment.
- Column E.** Enter the number of individual cigarettes (stick count) delivered or shipped into California.

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 Taxpayer Information Section at 800-400-7115 (TTY: 711); from the main menu, select the option Special Taxes and Fees.