STATE OF CALIFORNIA
BOARD OF EQUALIZATION

CIGARETTE TAX DISBURSEMENT SCHEDULE

(If additional space is needed, please photocopy the schedule before making entries.)

Page ______ of ______

(a) COMPANY NAME	(b) ACCOUNT NUMBER	(c) MONTH/YEAR	(d) SCHEDULE CODE	(e) TAX PAID? (Y/N) (7A ONLY)
(f) BUYER'S NAME	(g) BUYER'S ACCOUNT			
(h) DESTINATION (DEST) STREET	(i) DEST CITY	(j) DEST STATE	(k) DEST ZIP	(l) DEST COUNTRY

* For detailed information regarding the use and preparation of these schedules, see form BOE-810-CTE, *Instructions for Preparing Cigarette Tax Schedules*, available on our website at *www.boe.ca.gov/pdf/boe810cte.pdf*.

(1) MODE CODE	(2) PRODUCT BRAND/VARIANT NAME	(3) UPC (OPTIONAL)	(4) UOM	(5) DOCUMENT/ BOL DATE	(6) DOCUMENT/BOL NUMBER	(7) QUANTITY

CLEAR PRINT

CIGARETTE TAX DISBURSEMENT SCHEDULE

GENERAL INFORMATION

The *Cigarette Tax Disbursement Schedule* is used to report transaction level detail of events that are reporting requirements of the tax program. Paper filers must begin a new page each time the Schedule Code provided in field (d) or the Buyer information provided in fields (f) through (l) of the header section changes. Quantities should be reported rounded to the nearest whole number. For detailed information regarding the preparation of schedules, see BOE-810-CTE, *Instructions for Preparing Cigarette Tax Schedules*, on our website at *www.boe.ca.gov/pdf/boe810cte.pdf*.

HEADER SECTION

The header information at the top of the *Cigarette Tax Disbursement Schedule* is used to identify the filer, the filing period, the activity being reported (schedule code), and, if required, the buyer of the product. Filers must begin a new page each time the Schedule Code provided in field (d) or the Buyer information provided in fields (f) through (l) changes. Filers are responsible for ensuring that all of these fields are properly completed before submitting their tax forms.

In general, the information required in the schedule fields is:

a. Company Name. The company name for the account reporting the tax form. This should match the name provided in BOE correspondence for the company.

b. Account Number. The cigarette program account number for the account reporting the tax form. This should match the company identified in field (a), Company Name. Do not include dashes in the numeric portion. For example, "CR 02-012345" would be reported as "CR 02012345."

c. Month/Year. The month and year for which the tax form is being reported. Use a "MMYY" format. For example, August 2013 would be "0813."

d. Schedule Code. The schedule code that identifies the activity being reported on this schedule. For a list and detailed information regarding the preparation of schedules, see BOE-810-CTE.

e. Tax Paid? (Y/N) This field is used only when reporting Schedule Code 7A, Exempt Distributions or Sales to Interstate or Foreign Commerce. Identify whether or not the product being distributed or sold has a tax stamp for the destination state affixed to it. Enter "Y" for yes, stamp affixed, or "N" for no stamp affixed.

f. **Buyer's Name.** Use this field to report the buyer's name when reporting distributions. The term disbursement includes product which is sold, exchanged, donated, or exported.

g. Buyer's Account. The account number of the distributor identified in field (f). Only account numbers with the designators of LDQ, CR, CE, CM, or LM will be accepted. For LDQ account numbers, the account number provided in this field should correspond with the account number issued to the location of the delivery address information provided in the Origin/Destination fields (h) through (l). Report the numeric portion of the account number only. Do not include dashes in the numeric portion. For example, "LDQ 90-012345" would be reported as "90012345." See BOE-810-CTE for exceptions.

h. Destination (Dest) Street. The street address of the location to which the product was delivered. If the product was picked up, enter the customer's street address as the destination.

i. **Dest City.** The city to which the product was delivered. If the product was picked up, enter the customer's city as the destination.

j. **Dest State.** The state to which the product was delivered. If the product was picked up, enter the customer's state as the destination.

k. Dest ZIP. The ZIP code to which the product was delivered. If the product was picked up, enter the customer's ZIP code as the destination.

l. **Dest Country.** The country to which the product was delivered. This field is only required when reporting exports from the United States.

TRANSACTION SECTION

The columns provided on the *Cigarette Tax Disbursement Schedule* are used to report detailed transaction data. Each distribution must be reported on a properly headed schedule.

In general, the information reported in the schedule columns is:

1. Mode Code. The method of transportation used for the distribution. This field is used only when reporting Schedule Code 7A, Exempt Distributions or Sales to Interstate or Foreign Commerce. See BOE-810-CTE for the mode codes list.

2. Product Brand/Variant Name. The brand name and variant for the product being reported. This should agree with the UPC identified in column (3) if it is reported.

3. UPC. The Universal Product Code (UPC) assigned to the product brand/variant you are reporting. This is an optional field.

4. Unit of Measure (UOM). The UOM code for the product quantity identified in column (7). For example, CAR identifies cartons and PAK identifies packs. A complete list of UOM codes is provided in BOE-810-CTE.

5. Document/BOL Date. The date of the document identified in column (6) in “"mm/dd/yy"” format. Report the document date as provided on the bill of lading (BOL). If a BOL is not available, a shipping document, manifest number, or invoice may be used. When multiple dates are listed on the shipping document, the document date is the date the product is picked up by the carrier for delivery. All parties to the transaction must report the same document date to the BOE. See BOE-810-CTE for exceptions.

6. Document/BOL Number. The bill of lading (BOL) number issued when the product is shipped. Report the document number as provided on the BOL. If a BOL is not available, a shipping document, manifest number, or invoice may be used. All parties to the transaction must report the same document date to the BOE. See BOE-810-CTE for exceptions. If the document or BOL number is greater than 15 digits, report only the last 15 digits of the number.

7. Quantity. The quantity of product as identified by the UOM in column (4) distributed. The quantity should be rounded to the nearest whole number.