# Cigarette Tax Electronic Filing Program Guide

## Table of Contents

**Chapter 1. Introduction**
- General
- Website Information
- Document Updates
- BOE Contact
- Assistance for Persons with Disabilities
- Disclaimer

**Chapter 2. Introduction to Electronic Filing**
- General
- FLT File Standards

**Chapter 3. Cigarette Tax Electronic Filing Program**
- General
- Advantages
- Who Can Participate
- Required Actions for Participation in Electronic Filing
- Tax Forms Eligible for Electronic Filing
- Acceptable Electronic Formats
- Valid Transmission Methods
- Data to Be Reported
- Software
- Cigarette Tax Electronic Filing Program Participation
- Confidentiality
- Security
- Requirement to Provide BOE Account Number or FEIN
- Date Format
- Extension of Time for Electronic Filing

**Chapter 4. General Rules and Responsibilities of an Information Provider**
- Rules and Responsibilities
- Reasons for Suspension from the eFiling Program
Chapter 5.  Filing Guidelines ........................................................................................................11
  ➢ General ................................................................................................................................. 11
  ➢ Composition of the Electronic Cigarette Tax Forms ............................................................. 11
  ➢ Schedule/Transaction Files ................................................................................................... 11
  ➢ Submitting an Electronic Tax Form ...................................................................................... 12
  ➢ Validation of Filings by BOE .................................................................................................. 12
  ➢ Correcting Schedule/Transaction File Errors ......................................................................... 13
  ➢ Timely Filing of an Electronic Cigarette Tax Form ................................................................. 14
  ➢ Additional Tax Form Validation ............................................................................................ 14
  ➢ Payment Information ............................................................................................................. 14
  ➢ Scheduled Downtime ............................................................................................................. 14

  ➢ General ................................................................................................................................. 15
  ➢ Purpose of Electronic File Testing .......................................................................................... 15
  ➢ Electronic File Testing ........................................................................................................... 15
  ➢ Electronic File Testing Review Request .................................................................................. 16
  ➢ General Information for All Summary Reports ...................................................................... 16
  ➢ Filing Tax Forms During Testing ............................................................................................ 16
  ➢ Suspension From eFiling Program .......................................................................................... 17
Chapter 1. Introduction

➢ General
Thank you for your interest in the State Board of Equalization’s (BOE) Cigarette Tax Electronic Filing (eFiling) Program. This guide contains general, plain-text instructions you need to file cigarette tax information (tax returns, schedules, information reports, hereafter collectively referred to as “tax forms”) electronically with the BOE. This guide, along with other information provided on the BOE Cigarette Tax eFiling Program website, is designed to provide rules, procedures, and technical requirements for the electronic filing of cigarette tax forms by Information Providers (BOE licensees and registrants). All directions set forth in this guide and on the website must be followed for successful participation in the eFiling Program.

➢ Website Information
For additional information on the Cigarette Tax Filing Program, please visit the BOE website at www.boe.ca.gov/sptaxprog/cig_efile.htm. On the BOE website, you can find the latest developments in tax-related news. Some of the topics and information available for download include:

- BOE Electronic Services Information
- eFiling Program Examples
- eFiling Program Glossary
- eFiling Program Guide
- eFiling FLT File Specifications
- Frequently Asked Questions (FAQs)
- Hot Topics
- News Releases
- Special Taxpayer Alerts
- Telephone Numbers and Addresses for Other Services

You can also obtain tax forms, publications, and other information on the BOE website.

➢ Document Updates
The information contained in this guide is subject to change. If you are a registered electronic filing Information Provider in the BOE Cigarette Tax eFiling Program, the BOE will notify you when updated versions of this guide are available for download from the BOE’s website at www.boe.ca.gov. Updates may include, but are not limited to:

- Changes to eFiling Program rules or requirements
- Changes to cigarette tax laws and regulations
- Changes to cigarette tax rates
- Changes to cigarette tax returns or reports
- New schedules
- New tax forms added to the eFiling Program
**BOE Contact**

If you have questions regarding the Cigarette Tax eFiling Program, please call the Board of Equalization between 8:00 a.m. and 5:00 p.m., Pacific time, Monday through Friday (excluding State holidays), at:

Phone: 800-400-7115 (TTY: 711); from the main menu, select the option "Special Taxes and Fees."

You may email Special Taxes and Fees at the following email address:

BOECTeFile@boe.ca.gov

Or write to Special Taxes and Fees at the following address:

State Board of Equalization
Special Taxes and Fees
PO Box 942879
Sacramento, CA 94279-0088

In your written inquiries, please include the tax program you are inquiring about and provide contact information, such as name, account number, address, phone number, and email address.

**Assistance for Persons with Disabilities**

Assistance for persons with hearing or speech impairments can be obtained by calling our TDD Assistance Center at TTY: 711, between 8:00 a.m. and 5:00 p.m., Pacific time, Monday through Friday (excluding State holidays).

**Disclaimer**

This document summarizes the law and applicable regulations in effect when the document was written. However, changes in the law or in regulations may have occurred since that time. If there is a conflict between this document and the law, decisions will be based on the law and not this document.
Chapter 2. Introduction to Electronic Filing

General

eFiling allows the electronic computer-to-computer exchange of tax forms in machine-readable, standard data formats. The direct, computer-to-computer exchange of information lessens the expense associated with processing paper (printing, assembling, mailing, receiving, etc.), as well as the costs, errors, and time delays associated with data entry. In eFiling, data is transmitted in a structured format that allows for immediate processing with little or no human intervention.

An eFiling transmission is made up of one or more data sets. Data Set is the term used to describe the electronic equivalent of a paper document (tax return, information report, etc.).

The data set conveys the same information as the conventional paper document. Within each data set there are sections that correspond directly to the format of the paper document:

- The header section contains information that pertains to the entire document, such as the filing date, business name, business address, filing period, account number, contact information, etc. This information is provided when you login through the eServices portal and select the account and period for which you want to report.
- The return section contains information describing which return is present in the data set. This information is provided when you complete the tax form on the website.
- The transaction detail section includes the same information found on the paper schedules, such as document/bill of lading number and date, carrier, origin or destination, UPC, etc. This information is provided when you attach the transaction file on the website. The BOE has developed a FLT “flat” file format for the transaction file.

FLT File Standards

The group responsible for developing the FLT “flat” file standards is the BOE. These standards apply only to electronic files being submitted by an Information Provider in the Cigarette Tax eFiling Program.

FLT file standards for the BOE can be found on the Cigarette Tax eFiling Program website. They include:

- Attribute Conventions – formatting requirements
- Data Elements – field identifiers
- File Structure – FS
- Segments – tax form descriptors

Standards prescribe the framework for how a specific FLT message is formatted.

The BOE has developed Microsoft Excel workbooks for each tax form accepted electronically. The workbook converts transaction records entered on a worksheet into a FLT file. Although these workbooks may be used to create valid FLT files, they are intended as examples for reference only.

The FLT workbooks are available on the Cigarette Tax eFiling Program website. Also available are example workbooks which contain data that correspond with one of the example tax forms.

The BOE does not endorse the Microsoft Excel product nor does it accept liability for any problems resulting from submitting an electronic file developed from the Excel workbook files. The BOE’s Microsoft Excel workbook file may be used without a complete understanding of the FLT format; however, a level of computer skill is required to use Microsoft Excel.
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Chapter 3. Cigarette Tax Electronic Filing Program

➢ General
The Cigarette Tax eFiling Program allows Information Providers to file tax forms through a secure Internet connection. The Cigarette Tax eFiling Program validates the data submitted, prepares the data to be processed, and acknowledges filings to the Information Providers.

➢ Advantages
The electronic filing of tax information has the following advantages:

• No paper cigarette tax forms need to be filed and no signature documents need to be completed and mailed
• No postage
• Faster processing
• Electronic security ensures confidentiality of data
• BOE acknowledges receipt of filing
• Less file storage space required since data may be stored electronically

➢ Who Can Participate
Participation in the eFiling Program is open to Information Providers that file certain cigarette tax forms. The list of tax forms that may be filed electronically can be found in this chapter under the heading, Tax Forms Eligible for Electronic Filing.

➢ Required Actions for Participation in Electronic Filing
Information Providers in the eFiling Program must follow the policies and procedures set forth on the BOE’s Cigarette Tax Electronic Filing (eFiling) Program website, which includes this guide. To be in compliance with this guide, an Information Provider, upon request by the BOE, must give the BOE access to all materials that support the preparation of its electronic filings. This is essentially the same requirement that the BOE has for taxpayers filing paper returns.

➢ Tax Forms Eligible for Electronic Filing
The BOE will accept properly formatted electronic filings for the following:

• Cigarette Distributor’s Tax Report (Form BOE-501-CD)
• Cigarette Manufacturer’s Tax Return of Taxable Distributions in California (Form BOE-501-CM)

➢ Acceptable Electronic Formats
The text file format standard developed by the BOE is the FLT File. Transaction files may be submitted using this format as described in BOE Cigarette Tax FLT File Specifications, available on the Cigarette Tax eFiling Program website.
➤ **Valid Transmission Methods**

The BOE will only accept tax forms using this eFile program in acceptable electronic formats transmitted via the Internet. Magnetic tape filing or data stored on floppy diskette, compact disc, or other storage device will be accepted with paper forms.

➤ **Data to Be Reported**

Data reported to the BOE through the Cigarette Tax eFiling Program must be formatted to the specifications of the acceptable electronic format.

➤ **Software**

All Information Providers may develop their own filing solution or purchase off-the-shelf file translation software for preparation of their tax information. The BOE is not responsible for software-related problems. All software problems should be directed to the vendor from whom the software was purchased.

➤ **Cigarette Tax Electronic Filing Program Participation**

Prior to eFiling, the BOE recommends that all Information Providers successfully complete electronic file testing. See Chapter 6, Electronic File Testing Guidelines, for details.

➤ **Confidentiality**

Personal information, such as a driver license number, a social security number, or a residence address, is not disclosed to the public. However, some records are subject to disclosure. These include BOE license or registration numbers, business name and address, and license status. Also, for purposes of enforcing the cigarette tax laws, personal information may be disclosed to federal agencies and other state agencies. For more information, please review the *Notice to Individuals Regarding Information Furnished to the BOE* (form BOE-324-A). A link is included on the Cigarette Tax eFiling Program’s website.

➤ **Security**

The Cigarette Tax eFiling Program uses the Internet to receive and transmit cigarette tax forms. The Cigarette Tax eFiling Program incorporates technological attributes to ensure data security. Each Information Provider must also use security procedures that are reasonably sufficient to ensure that all transmissions of cigarette tax forms are authorized. An Information Provider must take the necessary precautions to safeguard its technological attributes and notify the BOE when it has knowledge that its technological attributes have been compromised.

➤ **Requirement to Provide BOE Account Number or FEIN**

Information Providers are required to obtain and report the BOE account number or FEIN (Federal Employer Identification Number) of all persons involved in a reportable transaction. An Information Provider is also required to furnish its BOE account number or FEIN upon request of another Information Provider involved in a reportable transaction. (For example, a cigarette distributor is required to obtain a manufacturer’s BOE account number or FEIN when the manufacturer makes a delivery to the cigarette distributor.)
**Date Format**

The date format must be reflected as follows: YYYMMDD. For example, June 30, 2013 would be reflected as 20130630.

**Extension of Time for Electronic Filing**

An extension of up to one month may be granted to an Information Provider upon written request. If an extension for filing is needed, send the request for extension, with an explanation, to the BOE, including the company name, BOE account number, FEIN, and filing period. Failure to make timely tax payments may result in interest and penalty charges.
Chapter 4. General Rules and Responsibilities of an Information Provider

Rules and Responsibilities

Once an Information Provider begins filing electronically, they must file cigarette tax forms electronically to the BOE until further notification. Switching back and forth from electronic filing to paper filing is not allowed unless prior permission is granted by the BOE.

Listed below are some general rules and responsibilities Information Providers must adhere to if they choose to submit cigarette tax forms electronically to the BOE:

- Information Providers must correct, or provide correcting information to the BOE, as requested by BOE staff. Corrections or correcting information must be submitted in a reasonable amount of time or within the timeframe provided by BOE staff.
- For Information Providers who report a tax liability on their cigarette tax forms, the BOE encourages the Information Providers to pay their tax liability electronically as well. Additional information on electronic payment options is available on the BOE website (www.boe.ca.gov) under the eServices tab.
- Information Providers must ensure that cigarette tax forms are complete and accurately filed in a timely manner. For more information on this topic, see Timely Filing of a Cigarette Tax Form in Chapter 5.
- Information Providers must comply with the technical specifications, policies, and procedures as detailed throughout this guide and on the Cigarette Tax eFiling Program's website.
- Copies of all materials furnished to or by the Information Provider shall be retained by the Information Provider for a minimum of four (4) years.
- Information Providers must be able to provide, upon request, a printed copy of any filings made to the BOE.
- Information Providers are responsible for ensuring that their secure login information (User ID and passwords) remain confidential. If the Information Provider suspects that the confidentiality of this information has been compromised, the Information Provider must contact the BOE within 24 hours for instructions on how to proceed.
- Information Providers must log back in using their e-Client user name and password to check the status of their eFiling submission. If the status remains “In Process” after three (3) business days, contact the BOE.
  - If the status of the eFiling submission indicates "Success," your filing is complete.
  - If the status of the eFiling submission indicates "Failure," the Information Provider must correct any transmission error that caused the electronic transmission to be rejected. If the Information Provider does not resubmit a corrected file on or before the filing due date and verify that they received a "Success" message, the filing will be considered delinquent. If the Information Provider is unable to submit corrections, they should contact the BOE immediately. For more information see Correcting Schedule/Transaction File Errors in Chapter 5.
Reasons for Suspension from the eFiling Program

Any Information Provider who violates any portion of the Cigarette Tax eFiling Program requirements or who does not consistently transmit error-free tax forms may be suspended from the Cigarette Tax eFiling Program.

Following is a list of actions that may cause suspension from the Cigarette Tax eFiling Program.

The list is not all-inclusive:

- Conduct that would adversely affect the Cigarette Tax eFiling Program.
- Engaging in fraudulent activities.
- Failure to file timely and accurate cigarette tax forms.
- Failure to follow all rules, procedures, and practices described in this guide and on the Cigarette Tax eFiling Program websites.
- Unauthorized transmission of data.
- Unethical practices in cigarette tax form preparation.
Chapter 5. Filing Guidelines

General

Once an Information Provider begins to file its cigarette tax forms electronically with the BOE, the Information Provider must continue to file its forms electronically until otherwise instructed. Information Providers who file tax forms electronically should also make payments to the BOE using one of the electronic payment methods offered by the BOE. If an Information Provider experiences any electronic transmission problems, they should contact Special Taxes and Fees immediately for assistance in resolving the problem. Also, for information on making payments electronically, go to the BOE's eServices websites at www.boe.ca.gov or click on the electronic payment link on the Cigarette Tax eFiling Program website.

Composition of the Electronic Cigarette Tax Forms

Cigarette Tax forms transmitted electronically to the BOE have reporting requirements similar to those for paper forms. This means that the same information included on paper tax forms is also included in the transmitted electronic data.

Information Providers who are registered for more than one BOE cigarette tax account number must transmit a separate tax form for each account and period.

Information Providers are required to follow the filing specifications detailed in this guide and on the Cigarette Tax eFiling Program website. Information Providers are required to submit correct and complete electronic Cigarette Tax forms.

Schedule/Transaction Files

Information Providers must submit schedule/transaction files instead of using forms BOE-810-CTF, Cigarette Tax Disbursement Schedule, or BOE-810-CTI, Cigarette Tax Receipt Schedule, like paper filers. Schedule/transaction files are FLT files containing the supporting transactions for the electronic filing. More information on schedule/transaction files is available in Chapter 2, Introduction to Electronic Filing.

Information Providers can create their own schedule/transaction files programmatically following the formatting requirements provided in the FLT File Specifications available on the Cigarette Tax eFiling Program website.

Information Providers may also use the Microsoft Excel workbook developed by the BOE for each tax form accepted electronically. The workbook converts transaction records entered on a worksheet into a FLT file. Although these workbooks may be used to create valid FLT files, they are intended as examples for reference only.

The FLT workbooks are available on the Cigarette Tax eFiling Program website. Also available are example workbooks which contain data that correspond with one of the example tax forms.

The BOE does not endorse the Microsoft Excel product nor does it accept liability for any problems resulting from submitting an electronic file developed from the Excel workbook files. The BOE’s Microsoft Excel workbook file may be used without a complete understanding of the FLT format; however, a level of computer skill is required to use Microsoft Excel.
✔️ **Submitting an Electronic Tax Form**

Submitting an electronic tax form is simple. Following is a complete list of the steps required to electronically file a return:

1. Log in to the BOE’s secure website as an eClient or using your Express Login code.
2. Select the account for which you want to submit an eFiling.
3. Choose to File your tax form or Amend a previously filed tax form.
4. Select the period you want to file.
5. Accept the *Declaration of Intent to eFile*. Note, the BOE recommends you read the declaration before choosing to accept it.
6. Complete the online tax form, attach your supporting schedule/transaction file, and continue. Schedule/transaction files are required if you have any activity relating to the schedule codes identified for your tax form to report. See Schedule/Transaction in this chapter for more information.
7. Review the filing for accuracy and continue.
8. Enter the preparer information and the payment information (if applicable).
   - To file a cigarette manufacturer’s return, click "Continue" and proceed to step 9.
   - To file a cigarette distributor's report, click "File Report". Proceed to step 10.
9. Review the payment information for accuracy and submit by clicking "File and Pay"
10. Information Providers must log back in using their e-Client user name and password to check the status of their eFiling submission. If the status remains “In Process” after three (3) business days, contact the BOE.
   - If the status of the eFiling submission indicates "Success," your filing is complete.
   - If the status of the eFiling submission indicates "Failure," the Information Provider must correct any transmission error that caused the electronic transmission to be rejected. If the Information Provider does not resubmit a corrected file on or before the filing due date and verify that they received a "Success" message, the filing will be considered delinquent. If the Information Provider is unable to submit corrections, they should contact the BOE immediately. For more information see *Correcting Schedule/Transaction File Errors* in this chapter.

✔️ **Validation of Filings by BOE**

After an Information Provider has filed a cigarette tax form electronically with the BOE, the BOE will validate the schedule/transaction file. Schedule/Transaction files will be validated in the order they are received. This may result in a delay in the status of your filing being posted to your account during peak filing periods. The validation confirms that the schedule/transaction file’s syntax is correct and the BOE will be able to process it.
All information received from the BOE during the filing should be kept by the Information Provider as proof of filing. It is important to note that rejected files may not be received by the BOE due to processing errors that render the filing information unreadable.

**Correcting Schedule/Transaction File Errors**

Schedule/Transaction files fail validation when they do not meet the FLT file syntax requirements provided in the *BOE Cigarette Tax FLT File Specifications* available on the Cigarette Tax eFiling Program website. Examples of typical issues include decimals in quantity or amount fields (rounding to the nearest whole number is required) and dashes (“-”) in FEIN or BOE account numbers.

**Filing Results.** The eFiling Results page is used to report details of the validation and syntax review to the Information Provider. This page will list the errors in the file.

To get to the eFiling Results page:

1. Log in as an eClient
2. Select the account on the eClient Services Menu. This will display the Account Services Menu page for the selected account.
3. On the Account Services Menu page, click the View History link. This will display the View History page.
4. On the View History page, click the eFiled Returns or eFiled Reports link. This will display a list of previously eFiled tax forms on the eFiling History page.
5. On the eFiling History page, find the desired filing. If the result of the filing is “Failure” click on the “Failure” link to open the eFiling Results page.
6. On the eFiling Results page, review the schedule/transaction file processing results to determine what corrections are needed to create a valid schedule/transaction file. A maximum of 30 errors will be listed.

The eFiling Results page will contain messages similar to this:

```
Record number 7 failed to pass validation because Element FS11 UOM value 'CASE' length of 4 is not valid. - 04:35:24 PM 12/15/2013
```

Using this message as an example, we will illustrate how to fix the error.

The message tells us that record 7 in the transaction file reports the unit of measure (UOM) field to be “CASE.” Following is an excerpt from the *BOE Cigarette Tax FLT File Specifications*:

<table>
<thead>
<tr>
<th>Field No</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>FS11</td>
<td>M</td>
<td>UOM</td>
<td>AN</td>
<td>3</td>
<td>3</td>
</tr>
</tbody>
</table>

This excerpt shows us that the maximum length for this field is three (3) alpha-numeric characters. The BOE-810-CTE, *Instructions for Preparing Cigarette Schedules*, in the special notes section, shows that the correct UOM code for a case is the three (3) character code “CSE.” We now know that we can correct this error by changing “CASE” to “CSE.”

If an Information Provider is using the Excel workbook from the Cigarette Tax eFiling Program's website to create the schedule/transaction file, the correction should be made in the workbook and a new schedule/transaction file created.

Contact Special Taxes and Fees if you need assistance resolving errors in a schedule/transaction file.
➢ **Timely Filing of an Electronic Cigarette Tax Form**

Every electronic filing submitted to the BOE will have an electronic “postmark” attached to it. Once a tax form has been transmitted to the BOE, the BOE will validate the schedule/transaction file.

Tax forms are considered timely if both of the following occur:

1. A submitted tax form with a filing status indicating "Success" is received by the BOE on or before the due date.
2. Any amount due corresponding to the tax form submitted is paid on or before the due date of the tax form. Information Providers are encouraged to pay using one of the electronic payment methods offered by the BOE.

If your filing status indicates "Failure" the Information Provider must correct any error that causes an electronic filing to be rejected and resubmit the corrected tax form by the due date or within ten (10) business days of a timely original submission. If the Information Provider is unable to submit a correct and valid file within this time frame, they should contact the BOE immediately. Interest and penalty may apply if the valid submission is not received timely.

➢ **Additional Tax Form Validation**

After the tax form is filed and received successfully, BOE staff will review the filing. If issues are found with the computations, reported transactions, etc., BOE staff will contact you to correct the reporting issue. The Information Provider will need to provide corrected information to the BOE staff. Depending on the severity and/or frequency of data errors, the BOE may require the Information Provider to file paper returns until the problems are corrected.

➢ **Payment Information**

Once an Information Provider begins filing cigarette tax forms electronically, the BOE recommends that they also pay the tax due via one of the electronic payment methods offered by the BOE. A payment made after the due date may be subject to interest and penalty charges. Information on electronic payment options offered by the BOE is available on the BOE website (www.boe.ca.gov), under the eServices tab.

➢ **Scheduled Downtime**

In order to perform basic maintenance on the BOE website, the system will be unavailable for eFiling from Sunday at 7:00 p.m. to Monday at 5:00 a.m., Pacific time. This is regularly scheduled downtime that will be posted on the BOE website. Since this is regularly scheduled downtime, Information Providers should be aware that the BOE will not accept their inability to submit a timely filing during this downtime as a valid reason for granting relief of any penalty and/or interest that may result from a late filing.

Unforeseen maintenance needs may also require the BOE to make the system unavailable for eFiling. When these events occur, the BOE will post a message on the log-in screen notifying the Information Provider that the system is unavailable and the estimated duration of the downtime.

➤ General
Optional Electronic File testing is offered to all Information Providers. In order to ensure the quality of the electronic information received, the BOE will subject the information to a set of tests. The BOE recommends that an Information Provider complete electronic file testing for each type of electronic cigarette tax form that will be filed.

➤ Purpose of Electronic File Testing
The information required for cigarette tax reporting is more detailed than many tax forms at the BOE. For this reason, the Cigarette Tax eFiling Program provides its participants with an electronic file testing process. Electronic File testing is provided to ensure that Information Providers are able to submit valid electronic files to the BOE in a safe environment where mistakes can be made and resolved without affecting their "actual" filings.

➤ Electronic File Testing
Electronic File testing is composed of the following five (5) steps. Some steps may be repeated until both the Information Provider and the BOE are comfortable that the Information Provider is able to submit valid electronic files to the BOE. The BOE recommends that you use actual data to create the test files. Each test file should represent one month's reporting for the Information Provider’s business.

1. Contact Special Taxes and Fees via email (BOECTeFile@boe.ca.gov) and notify us that you wish to complete electronic file testing. The BOE requires you to submit form BOE-82, Authorization for Electronic Transmission of Data with this notification. The BOE-82 authorizes the BOE to communicate eFiling matters with you via email and is available on the Cigarette Tax eFiling Program website.

2. Wait for BOE notification to begin electronic file testing. Contact Special Taxes and Fees if you have not received this notification after three (3) business days.

3. Log in and submit a tax form for the account you are testing. Refer to Submitting an Electronic Tax Form in Chapter 5 of this document for more information. Remember to flag your schedule/transaction file as “Test.”

4. Request that the test tax form be reviewed by sending the BOE an Electronic File Testing Review Request form. You can email this form to us for faster processing. Electronic File Testing Review Request forms are available on the Cigarette Tax eFiling Program website.

   The BOE will review your test eFiling to confirm that the information provided on the Electronic File Testing Review Request form agrees with the eFiled information, that the transaction file supports the amounts reported on the “face” of the tax form, and that the transaction information is complete and correctly reported. The BOE will also review the test eFiling to ensure that all reporting requirements are met. Upon completion of the electronic file test review, the BOE will contact the Information Provider with the results.

5. Begin filing "actual" returns or re-test. Based on the results of your test file submission, the BOE will authorize you to begin eFiling your forms or ask you to submit another test file.

Following successful completion of electronic file testing, the BOE will notify the Information Provider that it has successfully completed its electronic filing testing and may begin eFiling the tax forms.
Electronic File Testing Review Request

During electronic file testing, the Information Provider is required to provide the BOE with a Electronic File Testing Review Request form for each file submission. The Electronic File Testing Review Request form will be used to verify the electronic data transmitted.

The Electronic File Testing Review Request form should be sent to BOE Special Taxes and Fees.

Email the completed Electronic File Testing Review Request to:

BOECTeFile@boe.ca.gov
Subject Line: Acct: (enter your account number here) Electronic File Testing Review Request

- or -

Fax the completed Electronic File Testing Review Request to:
Fax: (916) 323-9297
Attn: Special Taxes and Fees
Subject Line: Acct: (enter your account number here) Electronic File Testing Review Request

- or -

Mail the completed Electronic File Testing Review Request to:

State Board of Equalization
Special Taxes and Fees – MIC: 88
PO Box 942879
Sacramento, CA 94279-0088


General Information for All Summary Reports

When completing an Electronic File Testing Review Request form, the Information Provider must enter the following information:

- Company name.
- BOE account number. This account number must match the account number for the electronic file being tested.
- Confirmation ID. The confirmation ID is an 8-digit number provided by the BOE when the file is submitted. It is unique to each eFiling and is used to identify the filing for all future inquiries.
- Contact name, telephone number, fax number, email address, and the date of the electronic filing.

Filing Tax Forms During Testing

Information Providers must continue to timely file complete paper tax forms during the electronic file testing period.

Communication During Testing

The BOE will communicate as necessary with the Information Provider concerning its transmissions through automated messages sent electronically by the eFiling Program, email, telephone, or mail. The
Information Provider can contact the BOE with any questions or concerns at the email address, telephone number, fax number, or address provided in the BOE Contact section in Chapter 1 of this document.

➢ **Suspension From eFiling Program**

Any Information Provider who violates any portion of the Cigarette Tax eFiling Program requirements or who does not consistently transmit error-free tax forms may be suspended from the Cigarette Tax eFiling Program.