

INSTRUCTIONS - TOBACCO SCHEDULE T

GENERAL

As part of the Master Settlement Agreement between certain cigarette and tobacco manufacturers (Participating Manufacturers) and the State of California, the Board of Equalization must compile information about cigarettes and loose leaf tobacco suitable for making cigarettes (roll-your-own) sold in California and made by manufacturers who did not sign the Master Settlement Agreement (Nonparticipating Manufacturers).

PREPARATION OF SCHEDULE

Under section 30165.1(g)(1) of the Cigarette and Tobacco Products Tax Law, every tobacco distributor in this state must file a return on or before the 25th day of the month following the period for which tax is due as part of the Master Settlement Agreement.

You must complete this schedule and include it with your return for the period only if you purchased any roll-your-own tobacco from a Nonparticipating Manufacturer, either directly or through a distributor. An updated list of Participating Manufacturers and Nonparticipating Manufacturers and their brands can be found on the California Office of the Attorney General's California Tobacco Directory (www.oag.ca.gov).

- Complete this schedule in full. If no activity, please check box on line 1A of the BOE-501-CT (S1F), *Tobacco Products Distributor Tax Return* and do not return this schedule.
- If more space is required, you may copy this form.
- Attach the schedule to your monthly tax return BOE-501-CT, *Tobacco Products Distributor Tax Return*, and mail to Special Taxes and Fees, State Board of Equalization, 450 N Street, MIC:88, P.O. Box 942879, Sacramento, CA 94279-0088.
- Retain a copy for your files.

Column A. Enter the brand name of the roll-your-own tobacco product sold only if the product is **not** listed on the list of Participating Tobacco Manufacturers Brands (for most current list visit www.oag.ca.gov).

Note: Do not list cigarettes, cigars, little cigars, or smokeless tobacco products. Cigarettes should be listed on the Schedule F that is attached to your BOE-501-CD, Cigarette Distributor's Tax Return.

Column B. Enter the ounces of roll-your-own tobacco sold.

Column C. Enter the name and address of the Nonparticipating Manufacturer of the brand name sold:

- For domestically manufactured roll-your-own tobacco, list the manufacturer of the tobacco in column C, only if they are **not** on the list of Participating Manufacturers.
- For roll-your-own tobacco manufactured outside the United States, including foreign manufacturers of domestic brand-name roll-your-own tobacco, list both, the nonparticipating manufacturer in column C and the importer of the tobacco in column E only if either the foreign manufacturer or the importer is **not** on the list of Participating Manufacturers.

Column D. Enter the name and address of the person from whom each brand was purchased.

Column E. Enter the name and address of the first importer of the foreign manufactured brand.

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.