

INSTRUCTIONS

- Column 1.** Enter the date the cigarettes are received.
- Column 2.** The manufacturer's invoice number should be entered in this space. Care should be taken not to enter bill-of-lading, standing order number, or a number other than the invoice number. A separate line should be used for each invoice.
- Column 3 through 6.** These spaces are provided for the number of cigarettes (sticks) received from the listed manufacturers. The number of cigarettes should be entered in the appropriate column.
- Column 7 through 9.** The last three columns are provided for receipts of cigarettes from other than the listed manufacturers (both domestic and foreign). Enter the manufacturer's name, the manufacturer's California license number (LM ET 90-XXXXXX), and the number of cigarettes (sticks) received.

Only those cigarettes actually received should be recorded. In the case of a short shipment, record only those cigarettes actually received. The back order should be recorded on the date received using the invoice number to which the back order applies.

Credit memoranda for unstamped cigarettes returned to the manufacturer should be shown on the schedule as a minus (-) figure. Credit memoranda for stamped cigarettes returned to the manufacturer should not be recorded.

Each page should be totaled at the bottom of the "Page Total" line. If more than one page is used, the page totals should be summarized on the last page for the month. The summary total should be inserted on the appropriate line of Part 1 Line 2 of BOE-501-CD, *Cigarette Distributor's Tax Report*. All cigarettes received from either a California warehouse or imported must be included in this report and also in Part 1 Line 2 of the *Cigarette Distributor's Tax Report*.

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.