



## INSTRUCTIONS - CIGARETTE SCHEDULE F

### 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 (including roll-your-own tobacco) sold in California and made by manufacturers who did not sign the Master Settlement Agreement (Nonparticipating Manufacturers).

### FILING REQUIREMENTS OF SCHEDULE

Under section 30165.1(g)(1) of the Cigarette and Tobacco Products Tax Law, every cigarette 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 even if you did not purchase any cigarettes from a Nonparticipating Manufacturer.** 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](http://www.oag.ca.gov).

- Complete this schedule in full. ***If no activity, please indicate zero or none.***
- If more space is required you may copy this form.
- Attach the schedule to your monthly tax return BOE-501-CD, *Cigarette Distributor's Tax Return*, and mail to the State Board of Equalization, P.O. Box 942879, Sacramento, CA 94279-0088.
- Retain a copy for your files.

**Column A.** Enter the brand name of the Nonparticipating Manufacturer product sold. For the most current list of Nonparticipating Manufacturers and brands visit the California Office of the Attorney General's California Tobacco Directory [www.oag.ca.gov](http://www.oag.ca.gov).

**Note: Do not list cigars, little cigars, smokeless tobacco products or cigarettes that were purchased with the tax stamp already affixed. Roll-your-own tobacco should be listed on BOE-501-CTT, *Tobacco Schedule T* and attached to your BOE-501-CT, *Tobacco Products Distributor Tax Return*.**

**Column B.** Enter the number of **individual** cigarettes sold in California. List only cigarettes contained in packages to which **you** affixed a California tax stamp.

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

**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 any cigarette brand manufactured outside the United States.