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INSTRUCTIONS - MANUFACTURER/IMPORTER REPORT OF TOBACCO PRODUCTS DELIVERED OR SHIPPED INTO CALIFORNIA

GENERAL

The California State Board of Equalization (BOE) is responsible for administering the Cigarette and Tobacco Products Tax Law, including the distribution of untaxed tobacco products. Pursuant to Business and Professions Code section 22979.24, every manufacturer or importer is required to file a monthly report to the BOE in a manner specified by the BOE. Failure to comply with the requirements may result in suspension or revocation of a license pursuant to the provisions set forth in section 30148 of the Revenue and Taxation Code. You must file this report to the BOE with your monthly return ([BOE-501-TIM](#)) on or before the 25th day of the month following the reporting period.

DEFINITIONS

Tobacco Products include, but are not limited to, a product containing, made, or derived from tobacco or nicotine that is intended for human consumption, whether smoked, heated, chewed, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, including, but not limited to, cigars, little cigars, chewing tobacco, pipe tobacco, shisha, or snuff, but does not include cigarettes. Tobacco products also include electronic cigarettes (Revenue and Taxation Code section 30121(b)).

Electronic Cigarettes mean any device or delivery system sold in combination with nicotine which can be used to deliver to a person nicotine in aerosolized or vaporized form, including, but not limited to, an eCigarette, eCigar, ePipe, vape pen, or eHookah. Electronic cigarettes include any component, part, or accessory of such a device that is used during the operation of the device when sold in combination with nicotine.

Wholesale Cost means the cost of tobacco products and samples, including the dollar value of samples, and the dollar value of any manufacturer's discounts or trade allowances (Revenue and Taxation Code section 30017, 30123, and 30131.2).

For example, the wholesale cost of any manufactured tobacco product that is distributed in a taxable manner shall include all manufacturing costs, the cost of raw material, including waste materials not incorporated into the final product, the cost of labor, any direct and indirect overhead costs, and any Federal excise and/or U.S. Customs taxes paid.

In addition to the price paid for the tobacco product, the wholesale cost of any tobacco product that is imported into this state directly from outside the country shall include any Federal excise or U.S. Customs taxes paid.

Cigarette and Tobacco Products Tax Regulation 4076, *Wholesale Cost of Tobacco Products*, provides examples of calculating or estimating wholesale cost.

Importer means any purchaser for resale in the United States of cigarettes or tobacco products manufactured outside of the United States for the purpose of making a first sale or distribution within the United States (Revenue and Taxation Code section 30019).

Manufacturer means a manufacturer of cigarettes or tobacco products sold in this state (Business and Professions Code section 22971(l)).

PREPARATION OF SCHEDULE

- Complete this schedule in full. If more space is needed, you may copy this form or download a copy from the BOE website at www.boe.ca.gov.
- This report/schedule should include nontaxable sales of taxable tobacco products pursuant to Revenue and Taxation Code sections 30103 or 30105 (sales to Licensed Distributors), sales in Interstate or Foreign Commerce, sales to Common Carriers engaged in Interstate or Foreign Passenger Service, sales to U.S. Military Exchanges and Commissaries, and/or sales to U.S. Veterans Administration (Revenue and Taxation Code sections 30102, 30103.5, and 30105.5). Distributions of taxable tobacco products pursuant to Revenue and Taxation Code section 30008 shall be reported on [BOE-501-CT](#), *Tobacco Products Distributor Tax Return*. **Do NOT** report the distribution of untaxed tobacco products as samples on this report/schedule. Distributions of sample tobacco products shall be reported on [BOE-501-TIM](#), *Tobacco Products Manufacturer/Importer Return of Taxable Distributions of Samples in California*.

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LINE BY LINE INSTRUCTIONS

- Column A. Date of Delivery or Shipment.** Enter date of the delivery or shipment of tobacco products into California.
- Column B. Name of Purchaser.** Enter the name of the purchaser.
- Column C. Distributor's CA License No. or Exempt Code.** Enter the California license number (LD Q ET 90-XXXXXX) or enter the following codes for other sales:
- 100 - Interstate and Foreign Commerce
 - 200 - Common Carriers engaged in Interstate and Foreign Passenger Service
 - 300 - United States Army, Air Force, Navy, Marine Corps or Coast Guard exchanges and commissaries, and Navy or Coast Guard ships' stores, and/or the United States Veterans' Administration
 - 400 - Sales or transfer to law enforcement (requires prior authorization from the BOE)
- Column D. Invoice or Document Number for Delivery or Shipment.** Enter the invoice or document number associated with the delivery or shipment.
- Column E. Type of Tobacco Product.** Enter the number listed below that corresponds with the type of tobacco products delivered or shipped.
- | | |
|--------------------|--|
| 1. Snuff | 5. Roll-Your-Own |
| 2. Chewing Tobacco | 6. Nicotine and electronic cigarettes sold with nicotine |
| 3. Pipe Tobacco | 7. Other type of tobacco product |
| 4. Cigars | |
- Column F. Tobacco Product Brand Name.** Enter the tobacco product brand name.
- Column G. Roll-Your-Own Tobacco.** Enter the ounces only if the product was roll-your-own tobacco delivered or shipped.
- Column H. Wholesale Cost of Tobacco Products.** Enter the wholesale cost (including cents) of tobacco products delivered or shipped into California. Add the total wholesale cost for the reporting period and enter this amount on line 1A of [BOE-501-TIM](#), *Tobacco Products Manufacturer/Importer Return*.

Attach and Mail your Schedule

Attach the schedule to your monthly tax return ([BOE-501-TIM](#)) and mail to the State Board of Equalization, Special Taxes and Fees, P.O. Box 942879, Sacramento, CA 94279-0088. Retain a copy for your files.

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 Customer Service Center at 1-800-400-7115 (TTY: 711); from the main menu, select the option Special Taxes and Fees.