

**CIGARETTE AND TOBACCO PRODUCTS USE TAX RETURN**

|                         |                  |
|-------------------------|------------------|
| <b>DUE ON OR BEFORE</b> |                  |
| [ <b>FOID</b> ]         | YOUR ACCOUNT NO. |

| BOE USE ONLY |      |     |
|--------------|------|-----|
| RA-B/A       | AUD  | REG |
| RR-QS        | FILE | REF |
| EFF          |      |     |
|              |      |     |

BOARD OF EQUALIZATION  
SPECIAL TAXES AND FEES  
PO BOX 942879  
SACRAMENTO CA 94279-2074

**READ INSTRUCTIONS  
BEFORE PREPARING**

**GENERAL INFORMATION**

The California State Board of Equalization (BOE) is responsible for administering the California Sales and Use Tax Law.

**FILING REQUIREMENTS**

Everyone who purchases untaxed cigarettes, tobacco products, accessories, or other untaxed merchandise, pursuant to sections 6451 and 6452 of the Revenue and Taxation Code, must file a return with the BOE reporting the costs of products received. The return is due on or before the last day of the month following the quarter in which the product was received and must be submitted with the amount of tax due. The tax applies to any quantity of untaxed cigarettes, tobacco products, accessories, or other untaxed merchandise shipped to a user or consumer in California from a seller outside of California.

|   |             | ROUND CENTS TO THE<br>NEAREST WHOLE DOLLAR |
|---|-------------|--|
| 1. Total cost of cigarettes purchased <i>(less shipping charges if separately stated)</i>   | 1.          | \$ .00                                     |
| 2. Total cost of tobacco products purchased <i>(other than cigarettes or small cigars)</i><br><i>(less shipping charges if separately stated)</i>   | 2.          | \$ .00                                     |
| 3. Total cost of other untaxed merchandise purchased <i>(do not include items in lines 1 and 2)</i>   | 3.          | \$ .00                                     |
| 4. Total purchases subject to use tax <i>(add lines 1, 2, and 3)</i>  | 4.          | \$ .00                                     |
| 5. Use tax rate: If the tax rate in your area includes a district tax that causes the rate to be greater than the pre-printed rate, you must use the higher tax rate to calculate the use tax - see instructions. | 5.          |  |
| 6. Total use tax <i>(multiply line 4 by line 5)</i>   | 6.          | \$ .00                                     |
| 7. Penalty <i>[multiply line 6 by 10% (0.10) if payment is made after due date]</i>   | PENALTY 7.  | \$ .00                                     |
| 8. INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is   | INTEREST 8. | \$ .00                                     |
| 9. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 6, 7, and 8)</i>  | 9.          | \$ .00                                     |

|  |                      |                       |      |
|--|----------------------|-----------------------|------|
| <i>I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.</i> |                      | EMAIL ADDRESS         |      |
| SIGNATURE  | PRINT NAME AND TITLE | TELEPHONE<br>(      ) | DATE |

**Make check or money order payable to State Board of Equalization.**  
Always write your account number on your check or money order. Make a copy of this document for your records.



## INSTRUCTIONS

### CIGARETTE AND TOBACCO PRODUCTS USE TAX RETURN

**Payments:** To make your payment online, go to our website at [www.boe.ca.gov](http://www.boe.ca.gov) and select the "Make a Payment" tab. You can also pay by credit card on our website, or by calling 1-855-292-8931. If paying by check or money order, be sure to include your account number.

#### RETURN PREPARATION

**NOTE:** Figures from the excise tax return will be entered on this return. The excise tax return **must** be completed first.

- Line 1. Total cost of cigarettes.** Enter the total cost of the cigarettes you purchased. Do not include shipping charges if they are separately stated on your invoice.
- Line 2. Total cost of tobacco products.** Enter the total purchase price of the tobacco products purchased. Do not include shipping charges if they are separately stated on your invoice.
- Line 3. Total cost of other untaxed merchandise purchased, such as cigarette papers, lighters, pipes, cigar cutters, etc.** Do not include items in lines 1 and 2.
- Line 4. Total purchases subject to use tax.** Add lines 1, 2, and 3.
- Line 5. Enter the use tax rate in effect where the cigarettes or tobacco products are used, stored, or otherwise consumed.** Use the decimal equivalent; for example, 7.25% is 0.0725, 7.375% is 0.07375. If you don't know your sales and use tax rate, visit our website at [www.boe.ca.gov](http://www.boe.ca.gov).
- Line 6. Total use tax.** Multiply line 4 by the rate entered on line 5.
- Line 7. Penalty.** If your return and/or tax payment is filed after the due date shown at the top of this return, a 10 percent (0.10) penalty is due. Multiply line 6 by (0.10) and enter the result on line 7.
- Line 8. Interest.** If your return and/or tax payment is filed after the due date shown at the top of this return, you must pay interest charges in addition to penalty charges. You owe one month's interest for each month or portion of a month the payment is overdue. For example, if your payment is one month and two weeks overdue, you owe two months' interest. Multiply line 6 by the interest rate shown on line 8 for one month's interest. Then multiply your result by the number of months the return is late. Enter the result on line 8.
- Line 9. Total amount due and payable.** Add lines 6, 7, and 8.

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](http://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.