

CIGARETTE AND TOBACCO PRODUCTS USE TAX RETURN

DUE ON OR BEFORE	
[FOID]	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 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)</i> <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 cost of 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 DUE <i>(multiply line 4 by line 5)</i>	6.	\$.00
7. PENALTY <i>[multiply line 6 by 10% (0.10) if your payment is made, or your return is filed, after the due date shown above]</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 Rate Calculator	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 ()	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 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 you pay by credit card, a service fee will apply. If paying by check or money order, be sure to include your account number.

A cigarette is defined as a rolled product of any size or shape, intended for smoking that includes any tobacco, flavored or not, and is wrapped in paper or another material. Exception: Products wrapped in tobacco or with a wrapper made mostly of tobacco are not cigarettes when they weigh over three pounds per thousand. (Revenue and Taxation Code section 30003)

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 e-cigarette, e-cigar, e-pipe, vape pen or e-hookah. 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 any liquid or substance containing nicotine. Electronic cigarettes also include any liquid or substance containing nicotine, whether sold separately or sold in combination with any device that could be used to deliver to a person nicotine in aerosolized or vaporized form.

RETURN PREPARATION

Note: Figures from the Cigarette and Tobacco Products Excise Tax Return (BOE-501-CI) are to be entered on this return. The Cigarette and Tobacco Products Excise Tax Return must be completed first.

- Line 1. Total cost of cigarettes purchased.** Enter the total cost of the cigarettes you purchased on line 1. Do not include shipping charges if they are separately stated on your invoice.
- Line 2. Total cost of tobacco products purchased.** Enter the total cost of the tobacco products you purchased on line 2. Do not include shipping charges if they are separately stated on your invoice.
- Line 3. Total cost of other untaxed merchandise purchased.** Enter the total cost of other untaxed merchandise you purchased on line 3. Examples include, but are not limited to, cigarette papers, lighters, pipes, cigar cutters, etc. Do not include items in lines 1 and 2.
- Line 4. Total cost of purchases subject to use tax.** Add lines 1, 2, and 3. Enter the result on line 4.
- Line 5. Use tax rate.** Enter on line 5, the use tax rate in effect where the cigarettes, tobacco products, or other untaxed merchandise purchased 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.
- Line 6. Total use tax due.** Multiply line 4 by line 5. Enter the result on line 6.
- 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. Enter the result on line 9.

Sign and Mail your Return

Make your check or money order payable to the "State Board of Equalization". Always write your account number on your check or money order. Mail your return and payment in the envelope provided, making sure the BOE's address shows through the window.

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. Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.