

**CIGARETTE AND TOBACCO PRODUCTS  
INTERNET PROGRAM REGISTRATION**

The California State Board of Equalization (Board) administers the Cigarette and Tobacco Products Tax Law as well as the Sales and Use Tax Law. Under these laws, a person must pay excise and use tax on cigarettes, tobacco products, and other items brought into California for personal use, if they were purchased from an out-of-state business that did not collect the taxes at the time of sale. This is true whether the items were ordered over the Internet, by telephone or by mail.

The Board has established the Cigarette and Tobacco Products Internet Program as part of an ongoing effort to help California consumers report and pay excise and use taxes on purchases of untaxed cigarettes, tobacco products and other items such as cigarette papers, pipes, and humidors purchased from out-of-state, and subsequently brought into California for use, storage or consumption.

If you are a consumer or user of untaxed cigarettes, tobacco products, or other items, please complete this form to voluntarily register to obtain an account number and tax returns to self-report your excise and use tax liabilities due to the State of California under the Cigarette and Tobacco Products Internet Program. By voluntarily registering in this program, you may be able to limit your liability for penalties and interest due from prior period purchases. (See important information regarding state law requirements on next page).

By completing and signing the registration form, you are indicating that you:

- Are a consumer of untaxed cigarettes, and/or tobacco products or items, with no business location in this state, who has not previously registered with the Board.
- Are not intending to resell any untaxed cigarettes, tobacco products or other untaxed items. If you intend to sell any untaxed cigarettes, tobacco products, or other items, you must contact the Excise Taxes Division to obtain the required license(s).
- Are voluntarily registering with the Board.
- Have not been previously contacted by the Board or Excise Taxes Division regarding your obligation to report taxes (sales and use taxes) or cigarette and tobacco products excise taxes under the California Revenue and Taxation Code.

In addition, by completing and signing this form, you are further representing that your reason(s) for not previously registering with the Board to file returns and pay tax was not due to intentional disregard of the law, or intent to evade the provisions of the California Revenue and Taxation Code.

The Board's Excise Taxes Division staff will review your registration form, issue an account number to you, and mail a Cigarette and Tobacco Products Excise Tax Return and a Cigarette and Tobacco Products Use Tax Return directly to you. Our staff may also contact you after receiving this completed form to obtain additional information. You will be notified if you do not qualify to report under the Cigarette and Tobacco Products Internet Program.

*Please complete the following information, sign and return the application to the address printed below:*

FULL NAME <i>(first, middle, last)</i>	E-MAIL ADDRESS
RESIDENCE ADDRESS <i>(enter full address with zip code)</i>	MAILING ADDRESS <i>(if different than residence)</i>
TELEPHONE NO. <i>(residence)</i> (      )	DAYTIME TELEPHONE NO. (      )
LIST ANY OTHER PERMITS OR LICENSE NUMBERS ISSUED TO YOU BY THE BOARD OF EQUALIZATION	DRIVER LICENSE NO.
NAME AND ADDRESS OF OUT-OF-STATE RETAILER/VENDOR(S) <i>(attach additional sheet if necessary)</i>	WEBSITE ADDRESS <i>(attach additional sheet if necessary)</i>
SIGNATURE	DATE

**Mail to: State Board of Equalization, Excise Taxes Division,  
450 N Street, P.O. Box 942879, Sacramento, CA 94279-0056, Telephone 800-400-7115.**

## **Important Information Regarding Cigarette and Tobacco Products Internet Program**

If you have purchased untaxed cigarettes, tobacco products, or other untaxed items, and are bringing them into this state, you must pay the California Cigarette and Tobacco Products Tax and the California Use Tax due directly to the Board of Equalization.

products, accessories, or other items purchased for use in California. The use tax rate is the same as your local sales tax rate. Please refer to the following link to find the rate in your area, [www.boe.ca.gov/cgi-bin/rates.cgi](http://www.boe.ca.gov/cgi-bin/rates.cgi).

### **When do I owe tax on cigarettes, tobacco products, or other untaxed items?**

The California Cigarette and Tobacco Products Tax Law (Part 13, Division 2 of the Revenue and Taxation Code beginning at section 30001) imposes an **excise tax** on the first distribution of cigarettes and tobacco products in the state. "Distribution" is defined as the sale, use, or consumption of untaxed cigarettes or tobacco products by anyone other than a licensed distributor. "Use or consumption" includes the ownership of the cigarettes or tobacco products. Cigarettes are untaxed if a cigarette package does not bear a California cigarette tax stamp.

### **How do I apply for an account number to pay the taxes due?**

Please complete the front of this form to register for an account number. Make a copy of your completed application form for your file, and mail the original form to: State Board of Equalization, Excise Taxes Division, P.O. Box 942879, Sacramento, California, 94279-0056. Please be sure to sign and date your registration form. We cannot process your application if it is not complete.

The California Sales and Use Tax Law (Part 1, Division 2, Chapter 3 of the Revenue and Taxation Code, beginning at section 6201) imposes a **use tax** on the storage, use or other consumption in this state of tangible personal property (including cigarettes, tobacco products, accessories, and other related merchandise) purchased from any out-of-state seller that did not collect the California Use Tax at the time of sale. In general, "use or other consumption" includes the storage, use, or consumption of cigarettes, tobacco products, and other untaxed items that are consumed in this state.

### **Where can I get help?**

Our website [www.boe.ca.gov](http://www.boe.ca.gov) contains useful information on the Cigarette and Tobacco Products Internet Program, including information that will help you understand how the law applies to the storage, use, or consumption of cigarettes, tobacco products, accessories, and other untaxed items that are consumed in this state. For more information, you may also call our Information Center at 800-400-7115. Customer service representatives are available from 8 a.m. through 5 p.m., Pacific time, Monday-Friday, except state holidays.

### **How much is the tax?**

The excise tax rate applicable on a standard package of 20 cigarettes is 87 cents (\$8.70 per carton of ten packs). The tax on tobacco products, other than cigarettes, for July 1, 2007, through June 30, 2008, is 45.13 percent (.4513) of your purchase price. Tobacco products include, but are not limited to, all forms of cigars, smoking tobacco, chewing tobacco, snuff, and any other articles or products made of, or containing at least 50 percent tobacco. This does not include cigarettes or product labeled as little or small cigars which are classified as cigarettes.

The use tax is due on the cost of untaxed cigarettes, tobacco

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