

**CIGARETTE AND TOBACCO PRODUCTS EXCISE 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**

**PURCHASE INFORMATION** *(Attach a separate page if necessary)*

BRAND NAME	NAME OF SELLER	INTERNET ADDRESS OR PHONE NO. OF SELLER	DATE RECEIVED	NO. OF CARTONS OR COST OF TOBACCO PRODUCTS

<b>CIGARETTE TAX CALCULATIONS</b> <i>(Round cents to the nearest whole dollar)</i>	COLUMN A 20 STICK PACKS	COLUMN B 25 STICK PACKS
1. Total number of cartons of cigarettes purchased <i>(use the figures entered in the Purchase Information section)</i>	1.	
2. Tax rate per carton of cigarettes	2. \$	\$
3. Total excise tax due on purchase of cigarettes <i>(multiply line 1 by line 2)</i>	3. \$ .00	\$ .00
4. Total cigarette tax due <i>(add columns A and B on line 3)</i>	4. \$	.00

<b>TOBACCO PRODUCTS TAX CALCULATIONS</b> <i>(If only cigarettes purchased, skip to line 8)</i>		
5. Total cost of tobacco products purchased <i>(other than cigarettes or small cigars)</i>	5. \$	.00
6. Tobacco products tax rate	6.	
7. Total excise tax due on cost of tobacco products <i>(multiply line 5 by line 6)</i>	7. \$	.00

<b>TOTALS</b>		
8. Total excise tax due for all cigarettes and tobacco products <i>(add lines 4 and 7)</i>	8. \$	.00
9. Penalty <i>[multiply line 8 by 10% (0.10) if payment made after due date shown above]</i>	9. \$	.00
10. 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	10. \$	.00
11. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 8, 9, and 10)</i>	11. \$	.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 EXCISE 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.

The California State Board of Equalization (BOE) is responsible for administering the California Cigarette and Tobacco Products Tax Law. The taxes are imposed on the distribution of untaxed cigarettes and tobacco products in this state. Distribution is defined to include the consumption or use of untaxed cigarettes and tobacco products in this state.

Tobacco products include, but are not limited to, all forms of cigars, smoking tobacco, chewing tobacco, snuff, and other articles or products made of, or containing at least 50 percent tobacco. **This does not include cigarettes labeled as little or small cigars that are considered cigarettes for tax purposes.**

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.

### FILING REQUIREMENTS

Everyone who purchases untaxed cigarettes or untaxed tobacco products must file with the BOE a return reporting the amount of cigarettes and tobacco products received. The return is due and must be postmarked 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, pursuant to Cigarette and Tobacco Products Tax Law sections 30008, 30107, and 30181. The tax applies to any quantity of untaxed cigarettes shipped to a user or consumer in California from a seller outside of California.

### RETURN PREPARATION

**For both cigarettes and tobacco products - "Purchase Information."** Enter the brand name, name of the seller, Internet address or phone number of seller, the date you received the items purchased and the number of cigarette cartons purchased or cost of tobacco products.

### CIGARETTE TAX CALCULATIONS

- Line 1. Total number of cartons.** Enter the number of cigarette cartons you purchased from all distributors. This information should be listed in the "Purchase Information" section on the return.
- Line 2.** This is the current excise tax rate per carton of cigarettes.
- Line 3. Total excise tax due on purchase of cigarettes.** Multiply line 1 by the tax rate on line 2. Round to the nearest whole dollar.

### TOBACCO PRODUCTS TAX CALCULATIONS

- Line 5. Cost.** Enter the total purchase price of tobacco products. This information should be listed in the "Purchase Information" section of the return. Do not include shipping charges if they are separately stated on your invoice. Do not include the cost of cigarettes or small cigars reported on line 1.
- Line 6.** This is the current tobacco products tax rate.
- Line 7. Total excise tax due on purchases of tobacco products.** Multiply line 5 by the tax rate on line 6.
- Line 8. Total excise tax due on cigarette and tobacco products.** Add lines 4 and 7.
- Line 9. 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 8 by 10% (0.10) and enter the result.
- Line 10. Interest.** If your return and/or tax payment is filed after the due date shown at the top of the 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 8 by the interest rate shown on line 10 for one month's interest. Then multiply your result by the number of months the return is late. Enter the result on line 10.
- Line 11. Total amount due and payable.** Add lines 8, 9, and 10.

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.