

**CIGARETTE MANUFACTURER'S TAX RETURN OF  
TAXABLE DISTRIBUTIONS IN CALIFORNIA**

DUE ON OR BEFORE November 25, 2012 For October 2012	1012	
[ FOID ]	CM STF	YOUR ACCOUNT NO. 32-123456

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

BOARD OF EQUALIZATION  
SPECIAL TAXES AND FEES  
PO BOX 942879  
SACRAMENTO CA 94279-6067

ABC Cigarette Manufacturer  
4 Leaf Lane  
Someplace, CA 96385

READ INSTRUCTIONS  
BEFORE PREPARING

As a cigarette manufacturer in California, you are required to report all taxable distributions on lines one through four of the return. You are also required to report all distributions on the schedules identified in this form where applicable. Round all quantities and dollars reported to the nearest whole number.

		NUMBER OF CIGARETTES
1. Samples in packages of 5 or less cigarettes	1.	220,000
2. Samples in packages of more than 5 cigarettes	2.	80,000
3. Taxable sales to the U.S. Government	3.	100,000
4. Other distributions subject to tax	4.	55,000
5. Total distributions subject to tax (add lines 1 through 4)	5.	255,000
6. Rate of tax per cigarette	6.	\$ .0435
7. Total amount of tax due (multiply line 5 by line 6)	7.	\$ 11,093
8. Penalty [multiply line 7 by 10% (0.10) if payment is made after due date indicated above]	8.	\$ 0
9. 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	9.	\$ 0
10. TOTAL AMOUNT DUE AND PAYABLE (add lines 7, 8, and 9)	10.	\$ 11,093

**CERTIFICATION**

I hereby consent to disclose and authorize the Board of Equalization (BOE) to release, as necessary, certain otherwise confidential transaction information regarding quantities, invoice numbers, bills of lading, locations, dates, method of delivery, or any other applicable information to any person identified by me in this tax form as being involved in a reported transaction for the sole purpose of verifying the accuracy of the reportable product transaction information concerning my transactions with such person as reported in this tax form.

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.		EMAIL ADDRESS	
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE ( )	DATE

Make check or money order payable to the State Board of Equalization.  
Always write your account number on your check or money order. This return must be signed.  
Make a copy of this document and the accompanying schedules for your records.











