



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
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1-800-400-7115

CRS
711

Cigarette Wholesaler's Return Federation of Tax Administrators' Uniformity Standards Effective May 2020 Filing Period

Your *Cigarette Wholesaler's Return* will be revised to include the uniformity reporting standards established by industry and the Federation of Tax Administrators' (FTA) guidelines. These reporting standards make it easy to file tax reports in multiple states. To help you prepare, here are some important details about how your cigarette reporting with the California Department of Tax and Fee Administration (CDTFA) will change.

Uniformity Updates

Your cigarette tax return and schedule will include the following updates to incorporate the common definitions and guidelines set up by the FTA to standardize cigarette reporting. The following changes become effective for transactions taking place during the May 2020 filing period, due on June 25, 2020:

CDTFA-501-CW, *Cigarette Wholesaler's Return*

- The report name will be *Cigarette Wholesaler's Report*.
- You will report the number of individual cigarettes instead of cartons.
- Detail receipts schedule is required.

New Schedule

CDTFA-810-CTI, *Cigarette Tax Receipt Schedule*

- This schedule will replace the *Part 2 – Purchases of Cigarettes*.
- You will be able to upload this new schedule when filing your report online by using a flat file (FLT) or Extensible Markup Language (XML) format; all fields will be required.
- Additional schedule information is listed below.
 - Schedule Code: You will have one Schedule Code (1C) to report products purchased/received.
 - Tax Jurisdiction Codes (TJCs): you will identify certain transactions using TJCs. See *How to Prepare* below.
 - Manufacturer Name: you will need to provide the manufacturer's company name for all the products you report.
 - MSA (Master Settlement Agreement) Status: you will need to identify whether the manufacturer is a participating or non-participating manufacturer.
 - More information on the MSA can be found in publication 407 on our website at www.cdtfa.ca.gov/formspubs/pub-407.pdf.
 - For a list of California participants (compliant brands and manufacturers), please refer to the California Tobacco Directory, which can be located on the California Attorney General's website at <https://oag.ca.gov/tobacco/directory>.

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- Product Brand/Variant Name: you will provide the product name along with the specific brand or variant to identify the exact product received.
- Universal Product Code (UPC): only UPCs for cartons and packs will be accepted.
- UPC's Unit of Measure (UOM): cartons will be reported as *CAR* and packs will be reported as *PAK*.
- Document/Bill of Lading Date and Number: you will provide this information specific to each transaction.
- Quantity: you will report the number of cartons or packs purchased/received.
- Total Cigarettes: you will provide the individual number of cigarettes from each transaction.
- Seller: you will report the following information of each seller involved with your transactions:
 - Seller name.
 - Seller Federal Employer Identification Number (FEIN). Enter FEINs using only the 9-digit numeric portion without dashes.
 - Address from which the product originated including the street, city, state, zip code, and country.

How to Prepare

You should begin obtaining the information identified above for your transactions, if you do not already obtain it for other state tax forms. Our cigarette tax online filing guide and [CDTFA-810-CTE](#), *Instructions for Preparing Cigarette Tax Schedules*, which includes a list of TJsCs, will be updated and placed on our website for your reference soon, please watch for our next notice. We will also provide the FLT file templates, XML schema, XPath document, and how to test your file format with the CDTFA.

Questions

If you have specific questions regarding our transition to FTA uniformity standards, please email STFRegUpdates@cdtfa.ca.gov with the name and telephone number of the person we can speak to regarding these changes. You may also call our Customer Service Center at 1-800-400-7115 (CRS:711), then select the *Special Taxes and Fees* option and follow the prompts for *Cigarette and Tobacco Products Licensing or Taxes*. Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Uniformity Information

Visit the FTA's website at www.taxadmin.org/tobacco-tax-uniformity-project for more information about uniformity.