



# SPECIAL NOTICE

CALIFORNIA DEPARTMENT  
OF TAX AND FEE  
ADMINISTRATION  
450 N Street  
Sacramento, CA 95814

**GAVIN NEWSOM**  
Governor

**NICOLAS MADUROS**  
Director

CDTFA WEBSITE  
[www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)

CUSTOMER SERVICE CENTER  
**1-800-400-7115**  
CRS  
**711**

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

Your *Cigarette Manufacturer's Tax 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-CM**, *Cigarette Manufacturer's Tax Return*

- Distributions will be reported on a single line. You will no longer need to separately report samples to the U.S. government.

#### **CDTFA-810-CTF**, *Cigarette Tax Disbursement Schedule*

- You will be able to upload this schedule when filing your return 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 (2C) to report products disbursed.
  - Tax Jurisdiction Codes (TJCs): you will identify certain transactions using TJCs. See *How to Prepare* below.
    - For example, we currently ask that you identify disbursements to California distributors using Schedule Code (6A). These will now be reported as Schedule Code (2C) and TJC (6A).
  - 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](http://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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Tax Return Federation of Tax  
Administrators' Uniformity  
Standards Effective May 2020  
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- Universal Product Code (UPC): this will be a required field. 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*.
  - *Cases, individual cigarettes, samples, or other* will no longer be used as UOM.
- Total Cigarettes: a new field will be added to include the individual number of cigarettes from each transaction.
- Buyer Federal Employer Identification Number (FEIN): you will report the FEIN of each buyer involved with your transactions. The current schedule requires you to report the CDTFA account number. Enter FEINs using only the 9-digit numeric portion without dashes.
- Destination Country: you will report a two-letter postal abbreviation code instead of a three-letter code currently accepted. The CDTFA-810-CTC, *Postal Abbreviation Table*, [www.cdtfa.ca.gov/formspubs/cdtfa810ctc.pdf](http://www.cdtfa.ca.gov/formspubs/cdtfa810ctc.pdf) will be updated to reflect the new codes.
- Delivery Service: you will report the delivery service's name, FEIN, address, phone number, and the sale price of the product being delivered, if a common carrier is used.
  - You will only report this information for purchases in which the buyer is not physically present (orders made over the phone, internet, etc.).

### **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 TJs, 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](mailto: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](http://www.taxadmin.org/tobacco-tax-uniformity-project) for more information about uniformity.