

Instructions for Preparing Cigarette Tax Schedules

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I. Overview of Cigarette Tax Schedules

Purpose of Cigarette Schedules

Schedules provide the detail needed by cigarette taxpayers and reporters (filers) to meet their reporting requirements. Schedules are required for the completion of all tax forms. Schedules must be filed at the same time the tax form filing is made. Tax forms without schedules are not considered filed. California Department of Tax and Fee Administration (CDTFA) staff uses the information on the schedules to verify that information pertaining to transactions between companies is properly reported.

Uniformity

The CDTFA has created uniform forms, schedules, mode codes, and accepted Universal Product Codes (UPC). By using uniform forms and codes, the CDTFA simplifies cigarette reporting, minimizes industry costs, and ensures that information can be readily exchanged between other government agencies and the CDTFA. All required data must be presented in the format specified by the CDTFA.

Who is Required to File Schedules

The following table specifies the type of filer, the form number, and the name of the tax form for which supporting schedules are required to be filed.

TYPE OF FILER	FORM NUMBER	RETURN/REPORT
Cigarette Distributor (CR)	CDTFA-501-CD	<i>Cigarette Distributor's Tax Report</i>
Cigarette Manufacturer (CM)	CDTFA-501-CM	<i>Cigarette Manufacturer's Tax Return of Taxable Distributions in California</i>

How to File

The forms listed above are eligible to be filed electronically as part of the Cigarette Tax Electronic Filing Program. Additional information on the Cigarette Tax Electronic Filing Program is available on the CDTFA website at www.cdtfa.ca.gov/sptaxprog/cig_efile.htm.

Cigarette Tax Schedules

The CDTFA-810-CTF, *Cigarette Tax Disbursement Schedule* and/or the CDTFA-810-CTI, *Cigarette Tax Receipt Schedule*, must be used for meeting the reporting requirements of the type of filer. Use the applicable schedule codes to identify each of the activities being reported. The schedules are available on the CDTFA website at www.cdtfa.ca.gov/sptaxprog/sptaxforms.htm.

II. Completion of the Cigarette Tax Disbursement Schedule

General Information

The CDTFA-810-CTF, *Cigarette Tax Disbursement Schedule*, is used to report transaction level detail of cigarette distributions. Paper filers must begin a new page each time the schedule code provided in field (d) or the buyer information provided in fields (f) through (l) of the header section changes.

The location identifiers used in this document refer to fields on the paper forms. However, the same fields exist on electronic forms and the same requirements also apply to the electronic form. Contact the CDTFA if you have questions about reporting requirements.

Schedule Codes

Schedule codes are used to identify the activity being reported. Filers provide the appropriate schedule codes by filling in field (d), of the header section, when completing the *Cigarette Tax Disbursement Schedule*. Not all schedule codes are applicable to all tax forms. Schedule codes are discussed in greater detail throughout this document.

Universal Product Codes (UPC)

The UPC is an optional reporting field that the CDTFA encourages filers to use when reporting transactions. The UPC is used to identify the brand, variant, and container size of the product being reported. Containers may be packs, cartons, or cases. The UPC is used to determine the number of cigarettes and tax value (when applicable) for the product.

Header Section

The header information at the top of the *Cigarette Tax Disbursement Schedule* is used to identify the filer, the filing period, the activity being reported (schedule code), and, if required, the buyer of the product. Paper filers must begin a new page each time the schedule code provided in field (d) or the buyer information provided in fields (f) through (l) changes. Filers are responsible for ensuring that all of these fields are properly completed before submitting their tax forms.

In general, the information reported in the schedule fields is:

- (a) **Company Name.** Enter your company name. This should match the name on your CDTFA cigarette tax account.
- (b) **Account Number.** Enter your CDTFA cigarette tax account number. This should match your company identified in field (a), company name. Do not include dashes in the numeric portion. For example, "CR 02-012345" would be reported as "CR 02012345."
- (c) **Month/Year.** The month and year for which the tax form is being reported. Use a "MMYY" format. For example, August 2013 would be "0813."
- (d) **Schedule Code.** Enter the schedule code that identifies the activity being reported on this schedule. For a list and detailed information regarding the preparation of schedules, see Section VIII or IX.
- (e) **Tax Paid? (Y/N)** This field is used only when reporting Schedule code 7A, *Exempt Disbursements or Sales to Interstate or Foreign Commerce*. Identify whether or not the product being distributed or sold has a tax stamp for the destination state affixed to it. Enter "Y" for yes, stamp affixed, or "N" for no stamp affixed.
- (f) **Buyer's Name.** Use this field to report the buyer's/recipient's name when reporting disbursements. The term disbursement includes product which is sold, exchanged, donated, or exported.
- (g) **Buyer's Account.** The account number of the distributor identified in field (f). Only account numbers with the designators of LDQ, CE, CM, or LM will be accepted. For LDQ account numbers, the account number provided in this field should correspond with the account number issued to the location of the delivery address information provided in the destination fields (h) through (l). Report the numeric portion of the account number only. Do not include dashes in the numeric portion. For example, "LDQ 90-012345" would be reported as "90012345." See Sections VIII or IX for exceptions.
- (h) **Destination (Dest) Street.** The street address of the location to which the product was delivered. If the product was picked up, enter the customer's street address as the destination.
- (i) **Dest City.** The city to which the product was delivered. If the product was picked up, enter the customer's city as the destination.
- (j) **Dest State.** The state to which the product was delivered. If the product was picked up, enter the customer's state as the destination.
- (k) **Dest ZIP.** The ZIP code to which the product was delivered. If the product was picked up, enter the customer's ZIP code as the destination.
- (l) **Dest Country.** The country to which the product was delivered. This field is only required when reporting exports from the United States.

Transaction Section

The columns provided on the *Cigarette Tax Disbursement Schedule* are used to report detailed transaction data. Each disbursement must be reported on a properly headed schedule.

In general, the information reported in the schedule columns is:

- (1) **Mode Code.** The method of transportation used for the disbursement. This field is optional, except for Schedule code 7A, *Exempt Disbursements or Sales to Interstate or Foreign Commerce*. This field is required for Schedule code 7A. See Section IV for the mode code list.
- (2) **Product Brand/Variant Name.** The brand name and variant for the product being reported. This should agree with the UPC identified in column (3), if it is reported.
- (3) **UPC.** The Universal Product Code (UPC) assigned to the product brand/variant you are reporting. This is an optional field.
- (4) **Unit of Measure (UOM).** The UOM code for the product quantity identified in column (7). For example, CAR identifies cartons and PAK identifies packs. A complete list of UOM codes is provided in Section VI.
- (5) **Document/BOL Date.** The date of the document identified in column (6) in "mm/dd/yy" format. Report the document date as provided on the bill of lading (BOL). If a BOL is not available, a shipping document, manifest, or invoice may be used. When multiple dates are listed on the shipping document, the document date is the date the product is picked up by the carrier for delivery. All parties to the transaction must report the same document date to the CDTFA. See Sections VIII or IX for exceptions.
- (6) **Document/BOL Number.** The bill of lading (BOL) number issued when the product is shipped. Report the document number as provided on the BOL. If a BOL is not available, a shipping document, manifest number, or invoice may be used. All parties to the transaction must report the same document number to the CDTFA. See Sections VIII or IX for exceptions. If the document or BOL number is greater than 15 digits, report only the last 15 digits of the number.
- (7) **Quantity.** The quantity of product as identified by the UOM in column (4) distributed. The quantity should be rounded to the nearest whole number.

III. Completion of the Cigarette Tax Receipt Schedule

General Information

The CDTFA-810-CTI, *Cigarette Tax Receipt Schedule*, is used to report transaction level detail of cigarette receipts. Paper filers must begin a new page each time the schedule code provided in field (d) or the seller information provided in fields (f) through (l) of the header section changes.

The location identifiers used in this document refer to fields on the paper forms. However, the same fields exist on electronic forms and the same requirements also apply to the electronic form. Contact the CDTFA if you have questions about reporting requirements.

Schedule Codes

Schedule codes are used to identify the activity being reported. Filers provide the appropriate schedule codes by filling in field (d), of the header section, when completing the *Cigarette Tax Receipt Schedule*. Not all schedule codes are applicable to all tax forms. Schedule codes are discussed in greater detail throughout this document.

Universal Product Codes (UPC)

The UPC is an optional reporting field that the CDTFA encourages filers to use when reporting transactions. The UPC is used to identify the brand, variant, and container size of the product being reported. Containers may be packs, cartons, or cases. The UPC is used to determine the number of cigarettes and tax value (when applicable) for the product.

Header Section

The header information at the top of the *Cigarette Tax Receipt Schedule* is used to identify the filer, the filing period, the activity being reported (schedule code), and, if required, the seller of the product. Paper filers must begin a new page each time the schedule code provided in field (d) or the seller information provided in fields (f) through (l) changes. Filers are responsible for ensuring that all of these fields are properly completed before submitting their tax forms.

In general, the information reported in the schedule fields is:

- (a) **Company Name.** Enter your company name. This should match the name on your CDTFA cigarette tax account.
- (b) **Account Number.** Enter your CDTFA cigarette tax account number. This should match your company identified in field (a), company name. Do not include dashes in the numeric portion. For example, "CR 02-012345" would be reported as "CR 02012345."
- (c) **Month/Year.** The month and year for which the tax form is being reported. Use a "MMYY" format. For example, August 2013 would be "0813."
- (d) **Schedule Code.** Enter the schedule code that identifies the activity being reported on this schedule. For a list and detailed information regarding the preparation of schedules, see Section VIII or IX.
- (e) **Seller's Name.** Use this field to report the seller's/originator's name when reporting receipts. The term seller applies whether or not the product is being purchased. Use this field to report product that is sold, returned, or exchanged.
- (f) **Seller's Account.** The account number of the manufacturer or distributor identified in field (f). Only account numbers with the designators of CR, CM, or LM will be accepted. Report the numeric portion of the account number only. Do not include dashes in the numeric portion. For example, "LM 90-012345" would be reported as "90012345." See form CDTFA-810-CTE for exceptions.
- (g) **Origin Street.** The street address of the location from which the product originated.
- (h) **Origin City.** The city from which the product originated.
- (i) **Origin State.** The state from which the product originated.
- (j) **Origin ZIP.** The ZIP code from which the product originated.
- (k) **Origin Country.** The country from which the product originated. This field is only required when reporting imports into the United States.

Transaction Section

The columns provided on the *Cigarette Tax Receipt Schedule* are used to report detailed transaction data. Each receipt must be reported on a properly headed schedule.

In general, the information reported in the schedule columns is:

- (1) **Mode Code.** The method of transportation used for the receipt. This field is optional.
- (2) **Product Brand/Variant Name.** The brand name and variant for the product being reported. This should agree with the UPC identified in column (3) if it is reported.
- (3) **UPC.** The Universal Product Code (UPC) assigned to the product brand/variant you are reporting. This is an optional field.
- (4) **Unit of Measure (UOM).** The UOM code for the product quantity identified in column (7). For example, CAR identifies cartons and PAK identifies packs. A complete list of UOM codes is provided in Section VI.
- (5) **Document/BOL Date.** The date of the document identified in column (6) in “mm/dd/yy” format. Report the document date as provided on the bill of lading (BOL). If a BOL is not available, a shipping document, manifest, or invoice may be used. When multiple dates are listed on the shipping document, the document date is the date the product is picked up by the carrier for delivery. All parties to the transaction must report the same document date to the CDTFA. See Sections VIII or IX for exceptions.
- (6) **Document/BOL Number.** The bill of lading (BOL) number issued when the product is shipped. Report the document number as provided on the BOL. If a BOL is not available, a shipping document, manifest number, or invoice may be used. All parties to the transaction must report the same document number to the CDTFA. See Sections VIII or IX for exceptions. If the document or BOL number is greater than 15 digits, report only the last 15 digits of the number.
- (7) **Quantity.** The quantity of product as identified by the UOM in column (4) distributed. The quantity should be rounded to the nearest whole number.

IV. Mode Codes

Mode codes identify the method of transport used to deliver the product. Reporting a mode code is optional for all transactions except transactions reported on Schedule 7A. The transportation mode code is required to be reported on Schedule 7A transactions. The mode codes are as follows:

Code & Description

- A Air (airplane)
- CE Summary Item - Filers may use this mode code only when provided for in the schedule instructions. Use this mode code to indicate that quantities reported are summarized.
- J Truck
- R Rail
- S Ship (ocean marine vessel)

SCHEDULE CODES	MODE CODES				
	A	CE	J	R	S
Schedule 1A	X		X	X	X
Schedule 2A	X		X	X	X
Schedule 6A	X		X	X	X
Schedule 7A	X		X	X	X
Schedule 8A	X		X	X	X
Schedule 10B	X		X	X	X
Schedule F		X			

V. Schedule Codes

Receipt Schedules

The following table lists the receipt schedule codes and indicates the tax forms that relate to each schedule.

	INFORMATION REPORTS	TAX RETURNS
	Cigarette Distributor (CD)	Cigarette Manufacturer (CM)
SCHEDULE CODES		
Schedule 1A	X	
Schedule 2A	X	

Disbursement Schedules

The following table lists the disbursement schedule codes and indicates the tax forms that relate to each schedule.

	INFORMATION REPORTS	TAX RETURNS
	Cigarette Distributor (CD)	Cigarette Manufacturer (CM)
SCHEDULE CODES		
Schedule 6A		X
Schedule 7A	X	X
Schedule 8A		X
Schedule 10B	X	
Schedule F	X	

VI. Special Notes Section

Account Numbers

CDTFA-issued account numbers must be used when reporting a receipt from or disbursement to a distributor, importer, or manufacturer. Only account numbers with the designators of CM, LM, or LDQ will be accepted.

Cigarette manufacturers (CM) and importers (LM) are licensed based on one location, even though they may have multiple warehouses where product is stored, and will have only one account number. Report the numeric portion of the account number only. Do not include dashes in the numeric portion. For example, "CM 02-012345" would be reported as "02012345."

Cigarette distributors (LD) may have multiple locations and each location has a separate license. For those entities, the account number specific to the origin or destination location of the product must be reported. The account numbers for individual locations are identified by the LDQ prefix.

For LDQ account numbers, the account number provided in this field should correspond with the account number issued to the location of the receipt or delivery address information provided in the origin/destination fields. Report the numeric portion of the account number only. Do not include dashes in the numeric portion. For example, "LDQ 90-012345" would be reported as "90012345."

Unit of Measure (UOM) Codes

UOM codes are used for additional identification of the quantity reported in the schedule's transaction section. The UOM codes are:

- (1) **CSE.** Case of product.
- (2) **CAR.** Carton of product.
- (3) **PAK.** Pack of product.
- (4) **STK.** Individual Cigarette (sticks).
- (5) **SMP.** Sample of product.
- (6) **OTH.** Other.

VII. Contact the CDTFA

If you have any questions about the schedule instructions or reporting requirements, contact Special Taxes and Fees at:

Phone: 1-800-400-7115 (TTY:711); from the main menu, select the option *Special Taxes and Fees*.

Email: CDTFACTeFile@cdtfa.ca.gov

Mail: California Department of Tax and Fee Administration
Return Processing Branch
PO Box 942879
Sacramento, CA 94279-0088

DISCLAIMER: This document summarizes the law and applicable regulations in effect when it was published. However, changes in the law or regulations may have occurred. If there is a conflict between this document and the law, decisions will be based on the law.

VIII. Cigarette Manufacturer Schedules

Disbursement Schedules

Schedule 6A—Unstamped or Untaxed Product Distributed

Schedule code 6A is used to report all disbursements of unstamped or untaxed product in the State of California or to a person who will distribute cigarettes in California.

Use the *Cigarette Tax Disbursement Schedule* to report Schedule 6A activities. Product Brand/Variant, UOM, Document/BOL Date, Document/BOL Number, and Quantity (columns 2 and 4 through 7) on the *Cigarette Tax Disbursement Schedule* are required to be completed. Information requested for Mode Code and UPC (columns 1 and 3) is optional.

Schedule 7A—Exempt Disbursements or Sales to Interstate or Foreign Commerce

Schedule code 7A is used to report exempt disbursements or sales of product to a destination other than the State of California. This schedule requires that the “Tax Paid (Y/N)” field (e) be completed with a “Y” or “N” value indicating whether or not the exported product has tax stamps for the destination state affixed to it. “Y” indicates yes, the product did have tax stamps for the destination state affixed and “N” indicates no, the product did not have tax stamps for the destination state affixed. Disbursements with a “Y” value must be reported separately from disbursements with an “N” value. If the buyer does not hold a CDTFA cigarette tax account, you may enter the buyer’s FEIN in the buyer account number field. The destination of the disbursement schedule must be a valid two-character Postal Service abbreviation outside the State of California. A list of valid postal abbreviations is available on CDTFA-810-CTC, *Postal Abbreviations Table*, available on the CDTFA website at www.cdtfa.ca.gov/formspubs/cdtfa810ctc.pdf.

Qualifying products exported are: (a) Those which, pursuant to a contract of sale, are shipped to a point outside this state by the seller by means of: (1) facilities operated by the seller; (2) delivery by the seller to a carrier for shipment to a consignee at the out-of-state point; (3) delivery by the seller to a customs broker or forwarding agent, whether hired by the purchaser or not, for shipment outside this state. (b) Sold to a foreign purchaser for shipment abroad and delivered to a ship, airplane, or other conveyance furnished by the purchaser for the purpose of carrying the cigarettes abroad and actually carried to the foreign destination. (c) Sold for use solely outside this state and delivered to a forwarding agent, export packer, or other person engaged in the business of preparing goods for export or arranging their exportation, and actually delivered to a port outside the continental limits of the United States.

Bills of lading or other documentary evidence of the delivery of the cigarettes to a carrier, customs broker, or forwarding agent for shipments outside the state must be retained by the distributor for inspection by employees of the CDTFA. In the case of cigarettes for foreign export, copies of United States Customs shippers’ export declarations filed with the Collector of Customs or other documentary evidence of export must be obtained and retained. The tax applies to the transaction if the cigarettes are diverted in transit or for any reason are not actually delivered outside the state pursuant to the contract of sale or are not shipped abroad by a foreign purchaser, regardless of documentary evidence held by the distributor.

Use the *Cigarette Tax Disbursement Schedule* to report Schedule 7A activities. Mode Code, Product Brand/Variant, UOM, Document/BOL Date, Document/BOL Number, and Quantity (columns 1, 2, and 4 through 7) on the *Cigarette Tax Disbursement Schedule* are required to be completed. Information requested for UPC (column 3) is optional.

Schedule 8A—Exempt Disbursements or Sales to the United States Government Tax Exempt

Schedule code 8A is used to report exempt disbursements or sales of product to the United States Military Exchanges, commissaries, ship stores, and U.S. Veterans Administration. Report the buyer’s exempt government entity account number; for example, CE 02-123456 in the buyer account field. Report the numeric portion of the account number only. Do not include dashes in the numeric portion. For example, “CE 02-123456” would be reported as “02123456.”

Use the *Cigarette Tax Disbursement Schedule* to report Schedule 8A activities. Product Brand/Variant, UOM, Document/BOL Date, Document/BOL Number, and Quantity (columns 2 and 4 through 7) on the *Cigarette Tax Disbursement Schedule* are required to be completed. Information requested for Mode Code and UPC (columns 1 and 3) is optional.

IX. Cigarette Distributor Schedules

Receipt Schedules

Schedule 1A—Stamp Affixed or Tax-Paid Product Received/Purchased

Schedule code 1A is used by distributors to report all purchases of stamp affixed or tax-paid product.

Use the *Cigarette Tax Receipt Schedule* to report Schedule 1A activities. Product Brand/Variant, UOM, Document/BOL Date, Document/BOL Number, and Quantity (columns 2 and 4 through 7) on the *Cigarette Tax Receipt Schedule* are required to be completed. Information requested for Mode Code and UPC (columns 1 and 3) is optional.

Schedule 2A—Unstamped or Untaxed Product Purchased/Received

Schedule code 2A is used to report all purchases/receipts of unstamped or untaxed cigarette products. It is important for accountability purposes that all transactions are reported and that the schedule is filled out completely.

Use the *Cigarette Tax Receipt Schedule* to report Schedule 2A activities. Product Brand/Variant, UOM, Document/BOL Date, Document/BOL Number, and Quantity (columns 2 and 4 through 7) on the *Cigarette Tax Receipt Schedule* are required to be completed. Information requested for Mode Code and UPC (columns 1 and 3) is optional.

Disbursement Schedules

These schedules are used to report disbursements of cigarette products.

Schedule 7A—Exempt Disbursements or Sales to Interstate or Foreign Commerce

Schedule code 7A is used to report exempt disbursements or sales of product to a destination other than the State of California. This schedule requires that the “Tax Paid (Y/N)” field (e) be completed with a “Y” or “N” value indicating whether or not the exported product has tax stamps for the destination state affixed to it. “Y” indicates yes, the product did have tax stamps for the destination state affixed and “N” indicates no, the product did not have tax stamps for the destination state affixed. Disbursements with a “Y” value must be reported separately from disbursements with an “N” value. If the buyer does not hold a CDTFA cigarette tax account, you may enter the buyer’s FEIN in the buyer account number field. The destination of the disbursement schedule must be a valid two-character Postal Service abbreviation outside the State of California. A list of valid postal abbreviations is available on CDTFA-810-CTC, *Postal Abbreviations Table*, available on the CDTFA website at www.cdtfa.ca.gov/formspubs/cdtfa810ctc.pdf.

Qualifying products exported are: (a) Those which, pursuant to a contract of sale, are shipped to a point outside this state by the seller by means of: (1) facilities operated by the seller; (2) delivery by the seller to a carrier for shipment to a consignee at the out-of-state point; (3) delivery by the seller to a customs broker or forwarding agent, whether hired by the purchaser or not, for shipment outside this state. (b) Sold to a foreign purchaser for shipment abroad and delivered to a ship, airplane, or other conveyance furnished by the purchaser for the purpose of carrying the cigarettes abroad and actually carried to the foreign destination. (c) Sold for use solely outside this state and delivered to a forwarding agent, export packer, or other person engaged in the business of preparing goods for export or arranging their exportation, and actually delivered to a port outside the continental limits of the United States.

Bills of lading or other documentary evidence of the delivery of the cigarettes to a carrier, customs broker, or forwarding agent for shipments outside the state must be retained by the distributor for inspection by employees of the CDTFA. In the case of cigarettes for foreign export, copies of United States Customs shippers’ export declarations filed with the Collector of Customs or other documentary evidence of export must be obtained and retained. The tax applies to the transaction if the cigarette products are diverted in transit or for any reason are not actually delivered outside the state pursuant to the contract of sale or are not shipped abroad by a foreign purchaser, regardless of documentary evidence held by the distributor.

Use the *Cigarette Tax Disbursement Schedule* to report Schedule 7A activities. Mode Code, Product Brand/Variant, UOM, Document/BOL Date, Document/BOL Number, and Quantity (columns 1, 2, and 4 through 7) on the *Cigarette Tax Disbursement Schedule* are required to be completed. Information requested for UPC (column 3) is optional.

Schedule 10B—Exempt Disbursements or Sales by Original Importer to Licensed Distributor

Schedule code 10B is used to report first disbursements or sales of imported product by the original importer to a licensed distributor. The license number of the distributor receiving the product must be provided in the buyer account field. Report the numeric portion of the account number only. Do not include dashes in the numeric portion. For example, “CR 02-123456” would be reported as “02123456.”

Use the *Cigarette Tax Disbursement Schedule* to report Schedule 10B activities. Product Brand/Variant, UOM, Document/BOL Date, Document/BOL Number, and Quantity (columns 2 and 4 through 7) on the *Cigarette Tax Disbursement Schedule* are required to be completed. Information requested for Mode Code and UPC (columns 1 and 3) is optional.

Other Required Schedules

Schedule F

Schedule F is used to report cigarettes stamped and sold in California by a distributor. Use the *Cigarette Tax Disbursement Schedule* to report Schedule F activities.

In the header section, report the person from whom you purchased the product in the buyer and destination fields. Paper filers must begin a new page each time the information provided in fields (f) through (l) changes.

Report the product stamped and sold in the transaction section. Mode Code, Product Brand/Variant, UOM, Document/BOL Date, Document/BOL Number, and Quantity (columns 1, 2, and 4 through 7) on the *Cigarette Tax Disbursement Schedule* are required to be completed. Information requested for UPC (column 3) is optional.

In the transaction section, report Mode Code "CE." Use the UPC (optional), UOM, and Quantity fields to report the amount of product stamped and sold. The Document Date should be the last day of the reporting period; the Document Number should be "SCHFMMYY" where MMY is the month and year of the reporting period. For example, the Document Number for the August 2013 reporting period would be reported as "SCHF0813."

Additional Schedule F Information

As part of the Master Settlement Agreement between certain cigarette manufacturers (Participating Manufacturers) and the State of California, the CDTFA must compile information about cigarettes sold in California. Key reporting requirements to note are:

- You must complete this schedule and include it with your return for the reporting period even if you did not purchase any product during the reporting period.
- All disbursements made by the distributor of product for which the distributor affixed a stamp must be included in the Schedule F information provided with the tax form.
- Do not include disbursements of cigars, little cigars, smokeless tobacco products or cigarettes that were purchased by you with a tax stamp affixed to the product by the seller.
- Include the Schedule F information with your monthly tax return CDTFA-501-CD, *Cigarette Distributor's Tax Report*. Retain a copy for your files.