

CIGARETTE TAX RECEIPT SCHEDULE**GENERAL INFORMATION**

The *Cigarette Tax Receipt Schedule* is used to report transaction level detail of events that are reporting requirements of the tax program. 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. Quantities and tax should be reported rounded to the nearest whole number. For detailed information regarding the preparation of schedules, see CDTFA-810-CTE, *Instructions for Preparing Cigarette Tax Schedules*, on our website at www.cdtfa.ca.gov/formspubs/cdtfa810cte.pdf.

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. 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 required in the schedule fields is:

- a. Company Name.** The company name for the account reporting the tax form. This should match the name provided in CDTFA correspondence for the company.
- b. Account Number.** The cigarette program account number for the account reporting the tax form. This should match the 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.** The schedule code that identifies the activity being reported on this schedule. For a list and detailed information regarding the preparation of schedules, see CDTFA-810-CTE.
- e. Tax Paid? (Y/N)** This field is used only when reporting Schedule Code 7A, Exempt Distributions 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. Seller's Name.** Use this field to report the seller's name when reporting receipts. The term seller applies whether or not the product is being sold or purchased. Use this field to report product that is returned or exchanged.
- g. 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 CDTFA-810-CTE for exceptions.
- h. Origin Street.** The street address of the location from which the product originated.
- i. Origin City.** The city from which the product originated.
- j. Origin State.** The state from which the product originated.
- k. Origin ZIP.** The ZIP code from which the product originated. If the product was picked up, enter the customer's ZIP code as the destination.
- l. 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 used only when reporting Schedule Code 7A, Exempt Distributions or Sales to Interstate or Foreign Commerce. See CDTFA-810-CTE for the mode codes 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 CDTFA-810-CTE.
- 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 number, 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 CDTFA-810-CTE 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 date to the CDTFA. See CDTFA-810-CTE 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.