

CIGARETTE AND TOBACCO PRODUCTS EXCISE AND USE TAX RETURN

DUE ON OR BEFORE	PERIOD BEGIN DATE	PERIOD END DATE
CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION PO BOX 942879 SACRAMENTO CA 94279-8062	YOUR ACCOUNT NUMBER	
	NAME	
	ADDRESS	
	CITY STATE ZIP	
	TAXPAYER IDENTIFICATION NUMBER (SSN, SEIN, FEIN, CDL)	

CDTFA USE ONLY
EFF
PM
READ INSTRUCTIONS BEFORE PREPARING

Please check this box if this filing represents an **AMENDED RETURN**.

The Cigarette and/or Tobacco Products included in this return are intended for **RESALE**.

PURCHASE INFORMATION *(Attach a separate page if necessary.)*

Brand Name	Product Code <i>(See instructions)</i>	Name of Seller	Internet Address or Phone Number of Seller	Invoice Purchase Date	Number of Cigarette Sticks <i>(Number of packs x number of cigarettes per pack)</i>	Cost of Tobacco Products

CIGARETTE EXCISE TAX CALCULATIONS *(Round cents to the nearest whole dollar.)*

1	Total number of cigarette sticks purchased <i>(use the figures entered in the Purchase Information section)</i>	1	
2	Excise tax rate per stick of cigarettes	2	
3	Total excise tax due on purchase of cigarettes <i>(multiply line 1 by line 2)</i>	3	\$

TOBACCO PRODUCTS EXCISE TAX CALCULATIONS

4	Total cost of tobacco products purchased <i>(use the figures entered in the Purchase Information section)</i>	4	\$
5	Tobacco products excise tax rate	5	
6	Total excise tax due on cost of tobacco products <i>(multiply line 4 by line 5)</i>	6	\$

USE TAX CALCULATIONS

7	Total cost of cigarettes purchased <i>(less shipping charges if separately stated)</i>	7	\$
8	Total cost of tobacco products purchased <i>(less shipping charges if separately stated)</i>	8	\$
9	Total cost of other untaxed cigarette and tobacco merchandise purchased <i>(do not include items in lines 7 and 8) See instructions</i>	9	\$
10	Total purchases subject to use tax <i>(add lines 7, 8, and 9)</i>	10	\$
11	Use tax rate: Use gis.cdtfa.ca.gov/public/maps/taxrates/ or CDTFA-95 to find your rate.	11	
12	Total use tax due <i>(multiply line 10 by line 11)</i>	12	\$

TOTALS

13	Total excise tax due <i>(add lines 3 and 6)</i>	13	\$
14	Total use tax due <i>(enter the amount from line 12)</i>	14	\$
15	Total tax due <i>(add lines 13 and 14)</i>	15	\$
16	PENALTY <i>[multiply line 15 by 10 percent (0.10) if payment made or return is filed after due date shown above]</i>	16	\$
17	INTEREST: One month's interest is due on tax for each month or fraction of a month that a payment is delayed after the due date. The adjusted monthly interest rate is INTEREST RATE CALCULATOR	17	\$
18	TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 15, 16, and 17)</i>	18	\$

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 a copy of this document for your records.

INSTRUCTIONS - CIGARETTE AND TOBACCO PRODUCTS EXCISE AND USE TAX RETURN

The California Department of Tax and Fee Administration (CDTFA) administers the Cigarette and Tobacco Products Tax Law and the Sales and Use Tax Law. Under these laws, a person must pay excise and use tax on cigarettes, tobacco products, and other items brought into California for personal use, if they were purchased from an out-of-state business that did not collect the taxes at the time of sale. This is applicable whether the items were ordered over the Internet, by telephone, or by mail.

A “cigarette” is defined as a roll for smoking of any size or shape that includes any tobacco, flavored or not, and is wrapped in paper or another material. Exception: Products wrapped in tobacco or with a wrapper made mostly of tobacco are not cigarettes when they weigh over three pounds per thousand.

Beginning April 1, 2017, “tobacco products” include, but are not limited to, a product containing, made, or derived from any amount of tobacco or nicotine that is intended for human consumption, whether smoked, heated, chewed, absorbed, dissolved, inhaled, snorted, sniffed, or ingested by any other means, including, but not limited to, cigars, little cigars, chewing tobacco, pipe tobacco, or snuff, but does not include cigarettes. Tobacco products shall also include electronic cigarettes. Prior to April 1, 2017, “little or small cigars” were considered a cigarette product.

FILING REQUIREMENTS

Every person who purchases untaxed cigarettes and/or untaxed tobacco products must file with the CDTFA a return reporting the amount of cigarettes and/or tobacco products received. The return is due and must be postmarked on or before the last day of the month following the quarter in which the product was received and must be submitted with the amount of tax due, pursuant to the Cigarette and Tobacco Products Tax Law sections 30008, 30107, and 30181. The excise tax and use tax apply to any quantity of untaxed cigarettes or tobacco products shipped to a user or consumer in California from a seller outside of California.

For both cigarettes and tobacco products: For Purchase Information, enter the brand name, product code (see below for product code types), name of the seller, Internet address or phone number of seller, invoice purchase date, number of cigarette sticks purchased, and/or cost of tobacco products.

Product Code Types:

1 - Cigarettes	5 - Cigars	9 - Combination (eCigs and eLiquid)
2 - Snuff	6 - Roll-Your-Own	10 - Other type of tobacco product
3 - Chewing Tobacco	7 - eCigarettes (device only)	
4 - Pipe Tobacco	8 - eLiquid (only)	

CIGARETTE EXCISE TAX CALCULATIONS

Line 1 **Cigarettes purchased**, enter the number of cigarette sticks purchased from all distributors. This information should be listed in the “Purchase Information” section on the return.

Line 2 Enter the current excise tax rate per stick of cigarettes.

Line 3 Multiply line 1 by the tax rate on line 2. Round to the nearest whole dollar.

TOBACCO PRODUCTS EXCISE TAX CALCULATIONS

Line 4 Enter the total purchase price of tobacco products. This information should be listed in the “Purchase Information” section of the return. Do not include shipping charges if they are separately stated on the invoice. Do not include the cost of cigarettes reported on line 1.

Line 5 Enter the current tobacco products excise tax rate.

Line 6 Multiply line 4 by the tax rate on line 5.

USE TAX CALCULATIONS

Line 7 Enter the total cost of the cigarettes purchased. Do not include shipping charges if they are separately stated on the invoice.

Line 8 Enter the total purchase price of the tobacco products purchased. Do not include shipping changes if they are separately stated on the invoice.

- Line 9** Enter the total cost of other untaxed cigarette and tobacco merchandise purchased, such as cigarette papers, lighters, pipes, cigar cutters, etc. Do not include items in lines 7 and 8.
- Line 10** Add lines 7, 8, and 9.
- Line 11** **Enter the use tax rate in effect where the cigarettes or tobacco products are used, stored, or otherwise consumed.** Use the decimal equivalent; for example, 7.25% is 0.0725, 7.375% is 0.07375. If you do not know the sales and use tax rate, use gis.cdtfa.ca.gov/public/maps/taxrates/ or publication CDTFA-95, *Sales and Use Tax Rate Chart* at www.cdtfa.ca.gov to find the correct rate.
- Line 12** **Total use tax due.** Multiply line 10 by the rate entered on line 11.

TOTALS

- Line 13** **Total excise due.** Add lines 3 and 6.
- Line 14** **Total use tax due.** Enter amount from line 12.
- Line 15** **Total tax due.** Add lines 13 and 14.
- Line 16** **Penalty.** If your return and/or tax payment is filed after the due date shown at the top of this return, a 10 percent (0.10) penalty is due. Multiply line 15 by 10 percent (0.10) and enter the result.
- Line 17** **Interest.** If your return and/or tax payment is filed after the due date shown at the top of the return, you must pay interest charges in addition to penalty charges. (You owe one month's interest for each month or portion of a month the payment is overdue. For example, if your payment is one month and two weeks overdue, you owe a total of two months of interest.) Multiply line 15 by the interest rate shown on line 17 for one month's interest. Then multiply your result by the number of months the return is late.
- Line 18** **Total amount due and payable.** Add lines 15, 16, and 17.

Payments: To make your payment online, go to our website www.cdtfa.ca.gov and select *Make a Payment*. You can also pay by credit card on our website or by calling 1-855-292-8931. If paying by check or money order, be sure to include your account number. Make check or money order payable to California Department of Tax and Fee Administration.

For more information, visit the CDTFA website at www.cdtfa.ca.gov. You may also call the Customer Service Center at 1-800-400-7115 (TTY:711); from the main menu, select the option Special Taxes and Fees. Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.