New Reporting Requirement on the Cigarette Tax Disbursement Schedule
Beginning with the August 2021 Filing Period

Beginning with the August 2021 filing period, a new mandatory column titled Total Cigarettes Sales Price, will be added to the CDTFA-810-CTF, Cigarette Tax Disbursement Schedule. You complete this schedule to provide the detailed reporting for both the CDTFA-501-CD, Cigarette Distributor/Importer Tax Report, and the CDTFA-501-CM, Cigarette Manufacturer’s Tax Return of Taxable Distributions in California.

What’s New?
The new column, Total Cigarettes Sales Price, requires certain Tax Jurisdiction Codes (TJC).

- Importers must report the total cigarettes sales price for all exempt disbursements or sales by the original (first) importer to a licensed distributor (TJC 10B).
- Manufacturers must report the total cigarettes sales price for all unstamped or untaxed product distributed (TJC 6A).

What Is the Total Cigarettes Sales Price?
The total cigarettes sales price is the amount the buyer paid for the cigarettes. When reporting this amount, you will need to:

- Include federal excise tax,
- Exclude transportation charges for shipments originating within the United States,
- Add all discounts and bulk or trade allowances back to the sales price,
- Report the sales price as a positive whole number.

How to Prepare
To prepare for the new requirement, you may:

- Begin determining and documenting the total cigarettes sales price.
- Revise any custom reporting documents to include the new required column, Total Cigarettes Sales Price.
- Watch for our next notice in August 2021, for more updates, resources, and helpful tips.

For More Information
If you have questions regarding this new reporting requirement or would like to test the new Excel filing template, please email STFRRegUpdates@cdtfa.ca.gov with the name and telephone number of the person with whom we should speak regarding these changes or the testing process.

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.