

**CIGARETTE MANUFACTURER'S TAX RETURN OF TAXABLE DISTRIBUTIONS IN CALIFORNIA**

<b>DUE ON OR BEFORE</b>	
YOUR ACCOUNT NO.	

CDTFA USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

**READ INSTRUCTIONS BEFORE PREPARING**

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

Please check all that apply:

- I have stamp unaffixed or tax-unpaid product sales or disbursements to report *(use CDTFA-810-CTF, TJC 6A)*.
- I have distributions or sales to interstate or foreign commerce to report *(use CDTFA-810-CTF, TJC 7A)*.
- I have exempt distributions or sales to the United States Government to report *(use CDTFA-810-CTF, TJC 8A)*.
- I made no distributions of cigarettes during this reporting period.

As a cigarette manufacturer in California, you are required to report all taxable distributions on line 1 of the return. You are also required to report and submit all distributions on CDTFA-810-CTF, *Cigarette Tax Disbursement Schedule*, using the Tax Jurisdiction Codes (TJC) identified in this form, where applicable, for your activities during the reporting period. Round all quantities and dollars reported to the nearest whole number.

1. Total number of cigarettes distributed subject to tax	1.	
2. Rate of tax per cigarette	2.	\$
3. Total amount of tax due <i>(multiply line 1 by line 2)</i>	3.	\$
4. Excess tax collected	4.	\$
5. Total tax <i>(add line 3 and 4)</i>	5.	\$
6. PENALTY <i>(multiply line 5 by 10 percent [0.10] if payment is made after due date indicated above)</i>	6.	\$
7. INTEREST: One month's interest is due on tax for each month or fraction of a month that payment is delayed after the due date. The adjusted monthly interest rate is	7.	\$
8. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 5, 6, and 7)</i>	8.	\$

**CERTIFICATION**

*I hereby consent to disclose and authorize the California Department of Tax and Fee Administration (CDTFA) to release, as necessary, certain otherwise confidential transaction information regarding quantities, invoice numbers, bills of lading, locations, dates, method of delivery, or any other applicable information to any person identified by me in this tax form as being involved in a reported transaction for the sole purpose of verifying the accuracy of the reportable product transaction information concerning my transactions with such person as reported in this tax form.*

<small>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.</small>		EMAIL ADDRESS	
SIGNATURE	PRINT NAME AND TITLE	TELEPHONE	DATE

## INSTRUCTIONS CIGARETTE MANUFACTURER'S TAX RETURN OF TAXABLE DISTRIBUTIONS IN CALIFORNIA

**Payments:** To make your payment online, go to our website at [www.cdtfa.ca.gov](http://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 your check or money order payable to California Department of Tax and Fee Administration.

### GENERAL

The California Department of Tax and Fee Administration (CDTFA) is responsible for administering the California Cigarette Tax Law. This includes the distribution of unstamped cigarettes as samples by manufacturers' agents or representatives. Refer to Regulation 4081, *Sample Cigarettes and Tobacco Products*, for additional information on the distribution of samples.

### FILING REQUIREMENTS

Your tax return is not considered valid unless it is signed and dated in the space provided at the bottom of the first page. Every cigarette manufacturer shall file a return with the CDTFA on or before the 25th day of each month, reporting all taxable distributions on line 1 of the return. You are also required to report all distributions on the appropriate disbursement schedule identified in this form, which must be submitted with your return when applicable. You must file a return even if you have no activity for the reporting period.

Paying your tax or filing your return after the due date may result in interest and penalty charges. The supporting schedule and TJC's is considered an integral part of the return. The return is not considered complete without the schedule when applicable.

### ACCOUNTABILITY

It is important that you include all transactions for which you are required to report on the supporting schedule. The CDTFA will compare your distributions to the receipts that distributors reported on their tax forms. Information on this report will be shared with, and used by, other government agencies. Failure to report fully may result in the CDTFA contacting you to determine why your reports differ from reports submitted by third parties.

### PREPARATION OF SCHEDULE

CDTFA-810-CTF, *Cigarette Tax Disbursement Schedule*, must be submitted with every return to support applicable activities during the reporting period. For detailed information regarding the preparation of this schedule, see CDTFA-810-CTE, *Instructions for Preparing Cigarette Tax Schedules*, on our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov).

### CIGARETTE MANUFACTURER SCHEDULE REPORTING

#### CDTFA-810-CTF, *Cigarette Tax Disbursement Schedule*, (Schedule 2C)

Tax Jurisdiction Codes (TJC):

- 6A Stamp-Unaffixed or Tax-Unpaid Product
- 7A Distributions or Sales in Interstate or Foreign Commerce
- 8A Distributions or Sales to the United States Government Tax Exempt

**PREPARATION OF THE RETURN**

Prior to completing this return, prepare CDTFA-810-CTF, *Cigarette Tax Disbursement Schedule*, as described in CDTFA-810-CTE, *Instructions for Preparing Cigarette Tax Schedules*.

- Line 1.** Enter the total number of cigarettes distributed subject to tax.
- Line 2.** This is the current rate of tax per cigarette.
- Line 3.** Enter the amount of tax due by multiplying line 1 by line 2.
- Line 4.** Enter the amount of excess tax collected.
- Line 5.** Enter the total tax by adding line 3 and 4.
- Line 6.** If you file your return or pay the tax on line 5 after the due date shown on the front of this return, you will owe a ten percent (0.10) penalty of the amount of tax due. Enter the penalty amount by multiplying the total tax due on line 5 by ten percent (0.10). Returns and payments must be postmarked or received on or before the due date of the return to be considered timely. If the due date falls on a Saturday, Sunday, or state holiday, returns postmarked or received on the next business day will be considered timely. Businesses required to pay the tax due by electronic funds transfer (EFT) may also be subject to a ten percent (0.10) penalty for a failure to pay by EFT (payment made by check for example). However, ten percent (0.10) is the maximum penalty applied to late returns and payments.
- Line 7.** If you pay the total tax due on line 5 after the date shown on the front of this return, you will owe interest. The interest rate noted on the front of this return applies for each month, or fraction of a month, that your payment is late. Enter the interest amount by multiplying the total tax due on line 5 by the interest rate shown, and then multiply the result by the number of months, or fraction of a month, that have elapsed since the due date.
- Line 8.** Enter the total amount due and payable by adding lines 5, 6, and 7.

**FOR REFERENCE ONLY - DO NOT USE  
EFFECTIVE MAY 2020 REPORTING PERIOD**

For more information, visit our website at [www.cdtfa.ca.gov](http://www.cdtfa.ca.gov). You may also call our Customer Service Center at 1-800-400-7115 (CRS: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.