

TOBACCO SCHEDULE T

(If additional space is needed, please photocopy the schedule before making entries.)

Please read instructions on the reverse before completing.

ACCOUNT NUMBER	DISTRIBUTOR'S NAME	PERIOD BEGIN	PERIOD END	
A	B	C	D	E
BRAND NAME	OUNCES OF ROLL-YOUR-OWN TOBACCO SOLD IN CALIFORNIA	NONPARTICIPATING MANUFACTURER NAME AND ADDRESS	NAME AND ADDRESS OF PERSON FROM WHOM EACH BRAND WAS PURCHASED	NAME AND ADDRESS OF FIRST IMPORTER OF FOREIGN MANUFACTURED BRANDS

If you purchased any roll-your-own tobacco from a nonparticipating manufacturer, CDTFA-501-CTT, *Tobacco Schedule T*, must be submitted with [CDTFA-501-CT](#), *Tobacco Products Distributor Tax Return*.

INSTRUCTIONS - TOBACCO SCHEDULE T

GENERAL

As part of the Master Settlement Agreement between certain cigarette and tobacco manufacturers (participating manufacturers) and the State of California, the California Department of Tax and Fee Administration (CDTFA) must compile information about cigarettes and loose leaf tobacco suitable for making cigarettes (roll-your-own) sold in California and made by manufacturers who did not sign the Master Settlement Agreement (nonparticipating manufacturers).

PREPARATION OF SCHEDULE

Under section 30165.1(g)(1) of the Cigarette and Tobacco Products Tax Law, every tobacco products distributor in this state must file a schedule on or before the 25th day of the month following the period for which tax is due as part of the Master Settlement Agreement.

You must complete this schedule and include it with your return for the period only if you sold any roll-your-own tobacco in California purchased from a nonparticipating manufacturer, either directly or through a distributor. An updated list of Participating Manufacturers and Nonparticipating Manufacturers and their brands can be found on the California Office of the Attorney General's California Tobacco Directory (www.oag.ca.gov).

- If you did not sell any roll-your-own tobacco in California purchased from nonparticipating manufacturers, please check box A on your [CDTFA-501-CT](#), *Tobacco Products Distributor Tax Return*, and do **not** submit this schedule.
- Complete this schedule in full if you purchased roll-your-own tobacco from nonparticipating manufacturers.
- If more space is required, you may copy this form.
- Attach the schedule to your monthly tax return CDTFA-501-CT, *Tobacco Products Distributor Tax Return*, and submit to California Department of Tax and Fee Administration, P.O. Box 942879, Sacramento, CA 94279-6069.
- Retain a copy for your files.

Column A. Enter the brand name of the roll-your-own tobacco product sold only if the product is **not** listed on the list of Participating Tobacco Manufacturers Brands (for most current list visit www.oag.ca.gov).

Do not list cigarettes, cigars, little cigars, or smokeless tobacco products on this schedule. Cigarettes should be listed on the Schedule F that is attached to CDTFA-501-CD, Cigarette Distributor's Tax Report.

Column B. Enter the ounces of roll-your-own tobacco sold in California.

Column C. Enter the name and address of the nonparticipating manufacturer of the brand name sold:

- For domestically manufactured roll-your-own tobacco, list the manufacturer of the tobacco in column C if they are **not** on the list of participating manufacturers.
- For roll-your-own tobacco manufactured outside the United States, including foreign manufacturers of domestic brand-name roll-your-own tobacco, list both the nonparticipating manufacturer in column C and the importer of the tobacco in column E only if either the foreign manufacturer or the importer is **not** on the list of participating manufacturers.

Column D. Enter the name and address of the person from whom each brand was purchased.

Column E. Enter the name and address of the first importer of the foreign manufactured brand.

For more information, visit our website at 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.