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GENERAL

The *Electronic Cigarettes and Vaping Products that Contain Nicotine Tax Disbursement Schedule* is used to report electronic cigarettes and vaping products that contain nicotine summary sales by customer (buyer). The term disbursement includes product which is sold, exchanged, donated, or exported. You must file this schedule with the [CDTFA-501-CT, Tobacco Products Distributor Tax Return](#). Do not transfer any reported information from this schedule to the CDTFA-501-CT, *Tobacco Products Distributor Tax Return*.

DEFINITIONS

Electronic Cigarettes include any device or delivery system sold in combination with nicotine which can be used to deliver nicotine to a person in aerosolized or vaporized form, including, but not limited to, an eCigarette, eCigar, ePipe, vape pen, or eHookah. Electronic cigarettes include any component, part, or accessory of such a device that is used during the operation of the device when sold in combination with nicotine. Electronic cigarettes also include any liquid or substance containing nicotine, whether sold separately or sold in combination with any device used to deliver nicotine to a person (Revenue and Taxation Code section [30121\(c\)](#)).

SECTION A - HEADER

The header information is used to identify the filer (seller of the product): company name, account number, and filing period. Filers are responsible for ensuring that all of these fields are properly completed before submitting their tax forms. The following information is required:

- 1. Company Name.** The company name for the account reporting the tax form. This should match the name provided in CDTFA correspondence for the company.
- 2. Account Number.** The tobacco program account number for the account reporting the tax form. This should match the company identified in field (1), Company Name. Do not include dashes in the numeric portion. For example, "050-012345" would be reported as "050012345."
- 3. Month/Year.** The month and year for which the tax form is being reported. Use a "MMYY" format. For example, August 2019 would be "0819."
- 4. Schedule Code 2C.** The schedule code "2C" is prefilled and is used to report products disbursed.

SECTION B - TRANSACTION

The fields provided in Section B are used to report summary transaction data for each buyer. The following information is required:

- 1. Buyer Name.** Enter the buyer's name.
- 2. Street Address.** Enter the buyer's street address where the product was delivered.
- 3. City.** Enter the buyer's city name where the product was delivered.
- 4. ZIP Code.** Enter the buyer's ZIP code where the product was delivered.
- 5. California Tobacco Products License Number.** Enter the buyer's California license number (090-000000) issued under the California's Cigarette and Tobacco Products Licensing Act of 2003. If you are located out-of-state and sold directly to a consumer, write "N/A" for not applicable. A distributor located in California cannot sell tobacco products directly to consumers. Only California-licensed retailers can sell directly to consumers in this state. If a distributor located in California is also a California-licensed retailer, enter the retailer license information of that distributor.
- 6. Total Sales of Electronic Cigarettes and Vaping Products.** Enter the total sales amount (excluding sales tax) of all electronic cigarettes and vaping products that contain nicotine per buyer. Round to the nearest whole dollar and do not include the dollar sign (\$) or commas. For example: \$1,234.56 would be reported as 1235 and \$6,543.21 would be reported as 6543. Do not enter the total sales to the CDTFA-501-CT, *Tobacco Products Distributor Tax Return*.