



## 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 [STFRegUpdates@cdtfa.ca.gov](mailto:STFRegUpdates@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.