

# Instructions for Preparing Cigarette Tax Schedules

**(For cigarette manufacturers, distributors/importers, and wholesalers)**

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## I. Overview of Cigarette Tax Schedules

### Purpose of Cigarette Schedules

Schedules provide the detail needed to meet tax reporting requirements. Schedules are required for the completion of all tax forms. Schedules must be filed at the same time the tax form filing is made. Tax forms without schedules are not considered filed. The California Department of Tax and Fee Administration (CDTFA) staff uses the information on the schedules to verify that information pertaining to transactions between companies is properly reported. It is important for accountability purposes that all transactions are reported and all schedules are completed in their entirety.

### Who is Required to File Schedules

The following table specifies the type of filer, tax form and title, associated schedule form and title, and schedule code required to be filed by a cigarette manufacturer, distributor/importer, and wholesaler. The table also indicates the schedule file format when filing online.

TYPE OF FILER	TAX FORM	TAX FORM TITLE	SCHEDULE FORM	SCHEDULE TITLE	SCHEDULE CODE	SCHEDULE FILE FORMAT*
<b>CIGARETTES</b>						
Cigarette Manufacturer	CDTFA-501-CM	<i>Cigarette Manufacturer's Tax Return of Taxable Distributions in California</i>	CDTFA-810-CTF	<i>Cigarette Tax Disbursement Schedule</i>	2C	FLT XML
Cigarette Distributor/Importer	CDTFA-501-CD	<i>Cigarette Distributor/Importer Tax Report</i>	CDTFA-810-CTI	<i>Cigarette Tax Receipt Schedule</i>	1C	FLT XML
			CDTFA-810-CTF	<i>Cigarette Tax Disbursement Schedule</i>	2C	FLT XML
Cigarette Wholesaler	CDTFA-501-CW	<i>Cigarette Wholesaler's Report</i>	CDTFA-810-CTI	<i>Cigarette Tax Receipt Schedule</i>	1C	FLT XML

\* The CDTFA accepts these schedules in a flat (FLT) file or Extensible Markup Language (XML) file format when filing online. We offer schedule filing templates designed to help you file these tax forms online. For more details and to download these templates, go to our Cigarette and Tobacco Products Online Filing webpage at [www.cdtfa.ca.gov/taxes-and-fees/cigarette-tax-filing.htm](http://www.cdtfa.ca.gov/taxes-and-fees/cigarette-tax-filing.htm), under *Filing Templates* section.

### How to File

The CDTFA encourages you to file online. The schedules listed above may be uploaded when you file the return/report online. Additional information about online filing for cigarette and tobacco products is available at [www.cdtfa.ca.gov/taxes-and-fees/cigarette-tax-filing.htm](http://www.cdtfa.ca.gov/taxes-and-fees/cigarette-tax-filing.htm).

### Cigarette Tax Schedule Codes

Generally, there are two types of schedules required to support filings for a cigarette manufacturer, cigarette distributor/importer, and/or cigarette wholesaler. Schedule code "1C" is for the receipt schedule and "2C" is for the disbursement schedule. The schedule code is provided in field (4) of Section A–Header of each schedule to denote the type of schedule.

### Tax Jurisdiction Codes

A tax jurisdiction code (TJC) is used to identify the activity being reported on the schedule. You must provide the appropriate TJC in Section B–Transaction of each schedule. Not all TJC's are applicable to all tax schedules. TJC's are discussed in greater detail throughout this document.

## II. Completion of CDTFA-810-CTF, Cigarette Tax Disbursement Schedule

### General Information

CDTFA-810-CTF, *Cigarette Tax Disbursement Schedule*, is used to report transaction level detail of events required of the tax program. The field location identifiers used in this document refer to fields on the paper forms. However, the same fields exist online and the same requirements also apply to online filing. Contact the CDTFA if you have questions about reporting requirements.

## Section A–Header

Section A–Header information is used to identify the filer, the filing period, the type of schedule, and the buyer of the product. You are responsible for ensuring that all of these fields are properly completed before submitting your 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 on your CDTFA cigarette tax account.
- (2) **Account Number.** The CDTFA cigarette tax 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, “002-012345” would be reported as “002012345.”
- (3) **Month/Year.** The month and year for which the tax form is being reported. Use a “MMYY” format. For example, August 2013 would be “0813.”
- (4) **Schedule Code.** The schedule code for disbursements is “2C.” For information regarding the preparation of schedules, see Section VI or VII.
- (5) **Buyer Name.** Use this field to report the buyer’s/recipient’s name when reporting disbursements. The term disbursement includes product which is sold, exchanged, donated, or exported.
- (6) **Buyer EIN.** The Federal Employer Identification Number (EIN) of the buyer identified in field (5). Report the numeric portion of the EIN only. Do not include dashes in the numeric portion. For example, “95-1234567” would be reported as “951234567.”
- (7) **Destination Street.** The street address of the location where the product was delivered. If the product was picked up, enter the customer’s street address.
- (8) **Destination City.** The city where the product was delivered. If the product was picked up, enter the customer’s city.
- (9) **Destination State.** The state where the product was delivered. If the product was picked up, enter the customer’s state. Must enter a valid two-character postal abbreviation code. Please refer to the CDTFA-810-CTC, Postal Abbreviation Table, for valid postal abbreviation codes, available at [www.cdtfa.ca.gov/formspubs/cdtfa810ctc.pdf](http://www.cdtfa.ca.gov/formspubs/cdtfa810ctc.pdf).
- (10) **Destination ZIP.** The ZIP Code where the product was delivered. If the product was picked up, enter the customer’s ZIP Code.
- (11) **Destination Country.** The country where the product was delivered. Must enter a valid two-character postal abbreviation code. See CDTFA-810-CTC, *Postal Abbreviation Table*, for valid postal abbreviation codes, available at [www.cdtfa.ca.gov/formspubs/cdtfa810ctc.pdf](http://www.cdtfa.ca.gov/formspubs/cdtfa810ctc.pdf).

## Section B–Transaction

The fields provided in Section B–Transaction are used to report detailed transaction data. Each disbursement must be reported on a properly headed schedule.

The following information is required:

- (1) **Tax Jurisdiction Code.** The tax jurisdiction code (TJC) that identifies the activity being reported on this schedule. See Section IV for a list of the TJC’s.
- (2) **Manufacturer Name.** The manufacturer of the product being reported. Enter the first five (5) characters of the manufacturer’s name. Do not include spaces or special characters. For example, “Philip Morris” would be entered as “PHILI,” “KT&G CORPORATION” would be entered as “KTGCO,” and “ITG” would be entered as “ITG.”
- (3) **MSA.** Enter the Master Settlement Agreement (MSA) status of the manufacturer for the product being reported. Enter “PM” if a MSA participating manufacturer or “NPM” if a MSA nonparticipating manufacturer.
- (4) **Product Brand/Variant Name.** The brand name and variant for the product being reported. This should agree with the UPC identified in field (5). Enter the first five (5) characters of the brand family name followed by the variant name. Do not include spaces or special characters. For example, “USA Gold Red Kings Box” would be entered as “USAGO Red Kings Box,” “Marlboro Red Label Box” would be entered as “MARLB Red Label Box,” and “L&M Menthol Box” would be entered as “LM Menthol Box.”
- (5) **UPC.** The Universal Product Code (UPC) assigned to the product brand/variant.
- (6) **UPC’s UOM.** The Unit of Measure (UOM) code for the UPC identified in field (5). For example, “CAR” identifies cartons and “PAK” identifies packs.
- (7) **Document/BOL Date.** The date of the document identified in field (8) in “MM/DD/YYYY” format. Report the document date as provided on the bill of lading (BOL). If a BOL is not available, a shipping document, manifest, or invoice may be used. When multiple dates are listed on the shipping document, the document date is the date the product is picked up by the carrier for delivery. All parties to the transaction must report the same document date to the CDTFA.

- (8) **Document/BOL Number.** The BOL number issued when the product is shipped. Report the document number as provided on the BOL. If a BOL is not available, a shipping document, manifest number, or invoice may be used. All parties to the transaction must report the same document number to the CDTFA. If the document or BOL number is greater than 15 digits, report only the last 15 digits of the number.
- (9) **Quantity.** The quantity of product as identified by the UPC's UOM in field (6) distributed. The quantity should be rounded to the nearest whole number.
- (10) **Total Cigarettes.** The total number of cigarettes in this transaction. The total number of cigarettes may be calculated by multiplying the number of cigarettes in each pack or carton by the quantity reported in field (9).

## Section C–Delivery Service

The delivery service information is used to identify the delivery service for delivery sales by a delivery seller.

**Delivery Seller** is a person who makes delivery sales.

**Delivery Sale** is any sale where the consumer orders by telephone or other method of voice transmission, mail, Internet or other online service, or the seller is otherwise not in the physical presence of the buyer when the request for purchase or order is made. The cigarettes are delivered by common carrier, private delivery service, or other method of remote delivery. The seller is not physically present when the buyer takes possession of the cigarettes. (R&TC section 30101.7)

The following information is required:

- (1) **Name.** Use this field to report the name of the delivery service used when reporting distributions made using a delivery service.
- (2) **EIN.** The Federal Employer Identification Number (EIN) of the delivery service identified in field (1). Report the numeric portion of the EIN only. Do not include dashes in the numeric portion. For example, "95-1234567" would be entered as "951234567."
- (3) **Street.** The street address of the delivery service identified in field (1).
- (4) **City.** The city of the delivery service identified in field (1).
- (5) **State.** The state of the delivery service identified in field (1). Must enter a valid two-character postal abbreviation code. Please refer to the CDTFA-810-CTC, *Postal Abbreviation Table*, for valid postal abbreviations codes, available at [www.cdtfa.ca.gov/formspubs/cdtfa810ctc.pdf](http://www.cdtfa.ca.gov/formspubs/cdtfa810ctc.pdf).
- (6) **ZIP Code.** The ZIP Code of the delivery service identified in field (1).
- (7) **Telephone Number.** The telephone number of the delivery service identified in field (1). Report the ten-digit telephone number with dashes between the area code and the three-digit prefix and between the three-digit prefix and the suffix. For example, "800-400-7115."
- (8) **Price.** The sales price of the product that was delivered. Report all prices in U.S. dollars. Round to the nearest whole dollar and do not include the dollar sign (\$). For example, "\$1,234.56" would be entered as "1235," and "\$6,543.21" would be entered as "6543."

## III. Completion of CDTFA-810-CTI, Cigarette Tax Receipt Schedule

### General Information

CDTFA-810-CTI, *Cigarette Tax Receipt Schedule*, is used to report transaction level detail of events required of the tax program.

The field location identifiers used in this document refer to fields on the paper forms. However, the same fields exist online and the same requirements also apply to online filing. Contact the CDTFA if you have questions about reporting requirements.

### Section A–Header

Section A–Header information is used to identify the filer, the filing period, the type of schedule, and the seller of the product. You are responsible for ensuring that all of these fields are properly completed before submitting your 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 on your CDTFA cigarette tax account.
- (2) **Account Number.** The CDTFA cigarette tax account number for the account reporting the tax form. This should match your company identified in field (1), Company Name. Do not include dashes in the numeric portion. For example, "002-012345" would be reported as "002012345."
- (3) **Month/Year.** The month and year for which the tax form is being reported. Use a "MMYY" format. For example, August 2013 would be "0813."

- (4) **Schedule Code.** The schedule code for receipts is “1C.” For information regarding the preparation of schedules, see Section VII or VIII.
- (5) **Seller Name.** Use this field to report the seller’s/originator’s name when reporting receipts. The term seller applies whether or not the product is being purchased. Use this field to report product that is returned or exchanged.
- (6) **Seller EIN.** The Federal Employer Identification Number (EIN) of the seller identified in field (5). Report the numeric portion of the EIN only. Do not include dashes in the numeric portion. For example, “95-1234567” would be reported as “951234567.”
- (7) **Origin Street.** The street address of the location where the product originated.
- (8) **Origin City.** The city where the product originated.
- (9) **Origin State.** The state where the product originated. Must enter a valid two-character postal abbreviation code. Please refer to the CDTFA-810-CTC, *Postal Abbreviation Table*, for valid postal abbreviations codes, available at [www.cdtfa.ca.gov/formspubs/cdtfa810ctc.pdf](http://www.cdtfa.ca.gov/formspubs/cdtfa810ctc.pdf).
- (10) **Origin ZIP.** The ZIP Code where the product originated.
- (11) **Origin Country.** The country where the product originated. Must enter a valid two-character postal abbreviation code. Please refer to the CDTFA-810-CTC, *Postal Abbreviation Table*, for valid postal abbreviations codes, available at [www.cdtfa.ca.gov/formspubs/cdtfa810ctc.pdf](http://www.cdtfa.ca.gov/formspubs/cdtfa810ctc.pdf).

## Section B–Transaction

The fields provided in Section B–Transaction are used to report detailed transaction data. Each receipt must be reported on a properly headed schedule.

The following information is required:

- (1) **Tax Jurisdiction Code.** The tax jurisdiction code (TJC) that identifies the activity being reported on this schedule. See Section IV for a list of the TJC’s.
- (2) **Manufacturer Name.** The manufacturer of the product being reported. Enter the first five (5) characters of the manufacturer’s name. Do not include spaces or special characters. For example, “Philip Morris” would be entered as “PHILI,” “KT&G CORPORATION” would be entered as “KTGCO,” and “ITG” would be entered as “ITG.”
- (3) **MSA.** Enter the Master Settlement Agreement (MSA) status of the manufacturer for the product reported. Enter “PM” if a MSA participating manufacturer or “NPM” if a MSA nonparticipating manufacturer.
- (4) **Product Brand/Variant Name.** The brand name and variant for the product being reported. This should agree with the UPC identified in field (5). Enter the first five (5) characters of the brand family name followed by the variant name. Do not include spaces or special characters. For example, “USA Gold Red Kings Box” would be entered as “USAGO Red Kings Box,” “Marlboro Red Label Box” would be entered as “MARLB Red Label Box,” and “L&M Menthol Box” would be entered as “LM Menthol Box.”
- (5) **UPC.** The Universal Product Code (UPC) assigned to the product brand/variant being reported.
- (6) **UPC’s UOM.** The Unit of Measure (UOM) code for the UPC identified in field (5). For example, “CAR” identifies cartons and “PAK” identifies packs.
- (7) **Document/BOL Date.** The date of the document identified in field (8) in “MM/DD/YYYY” format. Report the document date as provided on the bill of lading (BOL). If a BOL is not available, a shipping document, manifest, or invoice may be used. When multiple dates are listed on the shipping document, the document date is the date the product is picked up by the carrier for delivery. All parties to the transaction must report the same document date to the CDTFA.
- (8) **Document/BOL Number.** The BOL number issued when the product is shipped. Report the document number as provided on the BOL. If a BOL is not available, a shipping document, manifest number, or invoice may be used. All parties to the transaction must report the same document number to the CDTFA. If the document or BOL number is greater than 15 digits, report only the last 15 digits of the number.
- (9) **Quantity.** The quantity of product as identified by the UPC’s UOM in field (6) received. The quantity should be rounded to the nearest whole number.
- (10) **Total Cigarettes.** The total number of cigarettes in this transaction. The total number of cigarettes may be calculated by multiplying the number of cigarettes in each pack or carton by the quantity reported in field (9).

## IV. Tax Jurisdiction Codes

A Tax Jurisdiction Code (TJC) is an alphanumeric code used to identify the activity being reported. Reporting a TJC is mandatory for all transactions. Not all TJC's are applicable to all tax forms. The following table provides, by each type of filer, the schedule form, code, and type; and TJC and activity relevant to each schedule:

TYPE OF FILER	SCHEDULE FORM	SCHEDULE CODE	SCHEDULE TYPE	TJC	ACTIVITY
Cigarette Manufacturer	CDTFA-810-CTF	2C	Disbursements	6A	Stamp-Unaffixed or Tax-Unpaid Product
		2C	Disbursements	7A	Distributions or Sales in Interstate or Foreign Commerce
		2C	Disbursements	8A	Distributions or Sales to the United States Government Tax Exempt
Cigarette Distributor/Importer	CDTFA-810-CTI	1C	Receipts	1A	Stamp-Affixed or Tax-Paid Product Received
		1C	Receipts	2A	Stamp-Unaffixed or Tax-Unpaid Product Received
	CDTFA-810-CTF	2C	Disbursements	7A	Distributions or Sales to Interstate or Foreign Commerce
		2C	Disbursements	8A	Distributions or Sales to the United States Military or Government Tax Exempt
		2C	Disbursements	8D	Sales under the United States Constitution Tax Exempt
		2C	Disbursements	10A	Stamp-Unaffixed or Tax-Unpaid Product Returned to Seller or Destroyed
		2C	Disbursements	10B	Stamp-Unaffixed or Tax-Unpaid Product Sold by First Importer to Licensed Distributor
		2C	Disbursements	10C	Distributions or Sales to Common Carrier Engaged in Interstate or Foreign Passenger Service
		2C	Disbursements	13A	Stamp-Affixed or Tax-Paid Product Returned to Seller or Destroyed
		2C	Disbursements	F	All Stamp-Affixed Product that was Purchased Stamp-Unaffixed
Cigarette Wholesaler	CDTFA-810-CTI	1C	Receipts	1A	Stamp-Affixed or Tax-Paid Product Received

## V. Unit of Measure Codes

The Unit of Measure (UOM) codes are used for additional identification of the UPC and quantity reported in Section B–Transaction. The UOM codes and descriptions are:

UOM Code	Description
CAR	Carton of product
PAK	Pack of product



## **VI. Schedule Filed by a Cigarette Manufacturer**

### **CDTFA-810-CTF, Cigarette Tax Disbursement Schedule**

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#### **TJC 6A—Unstamped or Untaxed Product Distributed**

TJC 6A is used to report all disbursements of stamp-unaffixed (unstamped) or tax-unpaid (untaxed) product in the state of California or to a person who will distribute cigarettes in California.

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#### **TJC 7A—Exempt Disbursements or Sales in Interstate or Foreign Commerce**

TJC 7A is used to report exempt disbursements or sales of product to a destination other than the state of California.

Qualifying products exported are: (a) Those which, according to a contract of sale, are shipped to a point outside this state by the seller by means of: (1) facilities operated by the seller; (2) delivery by the seller to a carrier for shipment to a consignee at the out-of-state point; (3) delivery by the seller to a customs broker or forwarding agent, whether hired by the purchaser or not, for shipment outside this state; (b) sold to a foreign purchaser for shipment abroad and delivered to a ship, airplane, or other conveyance furnished by the purchaser for the purpose of carrying the cigarettes abroad and actually carried to the foreign destination; (c) sold for use solely outside this state and delivered to a forwarding agent, export packer, or other person engaged in the business of preparing goods for export or arranging their exportation, and actually delivered to a port outside the continental limits of the United States.

Bills of lading or other documentary evidence of the delivery of the cigarettes to a carrier, customs broker, or forwarding agent for shipments outside the state must be retained by the manufacturer for inspection by employees of the CDTFA. In the case of cigarettes for foreign export, copies of United States Customs shippers' export declarations filed with the Collector of Customs or other documentary evidence of export must be obtained and retained. The tax applies to the transaction if the cigarettes are diverted in transit or for any reason are not actually delivered outside the state according to the contract of sale or are not shipped abroad by a foreign purchaser, regardless of documentary evidence held by the manufacturer.

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#### **TJC 8A—Exempt Disbursements or Sales to the United States Military or Government Tax Exempt**

TJC 8A is used to report exempt disbursements or sales of product to the United States military exchanges, commissaries, ships' stores, or the U.S. Department of Veterans Affairs (Revenue and Taxation Code [R&TC] section 30102).

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## **VII. Schedules Filed by a Cigarette Distributor/Importer**

### **CDTFA-810-CTI, Cigarette Tax Receipt Schedule**

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#### **TJC 1A—Stamp-Affixed or Tax-Paid Product Received/Purchased**

TJC 1A is used to report all purchases of stamp-affixed or tax-paid product.

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#### **TJC 2A—Unstamped or Untaxed Product Purchased/Received**

TJC 2A is used to report all purchases/receipts of stamp-unaffixed (unstamped) or tax-unpaid (untaxed) cigarette products.

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### **CDTFA-810-CTF, Cigarette Tax Disbursement Schedule**

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#### **TJC 7A—Exempt Disbursements or Sales in Interstate or Foreign Commerce**

TJC 7A is used to report exempt disbursements or sales of product to a destination other than the state of California.

Qualifying products exported are: (a) Those which, according to a contract of sale, are shipped to a point outside this state by the seller by means of: (1) facilities operated by the seller; (2) delivery by the seller to a carrier for shipment to a consignee at the out-of-state point; (3) delivery by the seller to a customs broker or forwarding agent, whether hired by the purchaser or not, for shipment outside this state; (b) sold to a foreign purchaser for shipment abroad and delivered to a ship, airplane, or other conveyance furnished by the purchaser for the purpose of carrying the cigarettes abroad and actually carried to the foreign destination; (c) sold for use solely outside this state and delivered to a forwarding agent, export packer, or other person engaged in the business of preparing goods for export or arranging their exportation, and actually delivered to a port outside the continental limits of the United States.

Bills of lading or other documentary evidence of the delivery of the cigarettes to a carrier, customs broker, or forwarding agent for shipments outside the state must be retained by the distributor/importer for inspection by employees of the CDTFA. In the case of cigarettes for foreign export, copies of United States Customs shippers' export declarations filed with the Collector of Customs or other documentary evidence of export must be obtained and retained. The tax applies to the transaction if the cigarette products are diverted in transit or for any reason are not actually delivered outside the state according to the contract of sale or are not shipped abroad by a foreign purchaser, regardless of documentary evidence held by the distributor/importer.

**TJC 8A—Distributions or Sales to the United States Military or Government Tax Exempt**

TJC 8A is used to report sales to the United States military exchanges, commissaries, ships' stores, or the U.S. Department of Veterans Affairs (R&TC section 30102).

**TJC 8D—Sales Under the United State Constitution Tax Exempt**

TJC 8D is used to report sales and distributions of cigarettes and tobacco products that cannot be taxed by the state under the U.S. Constitution or federal law, or under the California Constitution or state law, such as shipments to purchasers in other states, territories, or foreign countries when the cigarette and tobacco products are not to be returned to California before use.

**TJC 10A—Stamp-Unaffixed or Tax-Unpaid Product Returned to Seller or Destroyed**

TJC 10A is used to report stamp-unaffixed or tax-unpaid cigarettes that were returned to the manufacturer or importer or were destroyed by casualty or witnessed/approved by the CDTFA.

**TJC 10B—Exempt Disbursements or Sales by Original (First) Importer to Licensed Distributor**

TJC 10B is used to report first disbursements or sales of imported product by the original (first) importer to a licensed distributor. Sales of cigarettes by the original importer to a licensed distributor if the cigarettes are manufactured outside the United States (R&TC section 30105).

**TJC 10C—Distributions or Sales to Common Carrier Engaged in Interstate or Foreign Passenger Service**

TJC 10C is used to report sales by a distributor to a common carrier engaged in interstate or foreign passenger service (R&TC section 30104).

**TJC 13A—Stamp-Affixed or Tax-Paid Product Returned to Seller or Destroyed**

TJC 13A is used to report stamp-affixed or tax-paid cigarettes that were returned to the manufacturer or importer or were destroyed by casualty or witnessed/approved by the CDTFA.

**TJC F—All Stamp-Affixed Product That was Purchased Stamp-Unaffixed**

TJC F is used to report all stamp-affixed product purchased stamp-unaffixed in California by a distributor.

As part of the Master Settlement Agreement between certain cigarette manufacturers (Participating Manufacturers) and the State of California, the CDTFA must compile information about cigarettes sold in California. Key reporting requirements to note are:

- Include all disbursements made by the distributor of product for which the distributor affixed a stamp.
- Do not include disbursements of cigars, little cigars, smokeless tobacco products, or cigarettes that were purchased by you with a tax stamp affixed to the product by the seller.

**VIII. Schedules Filed by a Cigarette Wholesaler****CDTFA-810-CTI, Cigarette Tax Receipt Schedule****TJC 1A—Stamp-Affixed or Tax-Paid Product Received/Purchased**

TJC 1A is used to report all purchases of stamp-affixed or tax-paid product.

**IX. Contact the CDTFA**

If you have any questions about the schedule instructions or reporting requirements, contact Special Taxes and Fees at:

Telephone: 1-800-400-7115 (CRS:711); from the main menu, select the option *Special Taxes and Fees*.  
 Email: [CDTFACTeFile@cdtfa.ca.gov](mailto:CDTFACTeFile@cdtfa.ca.gov)  
 Mail: California Department of Tax and Fee Administration  
 Return Processing Branch  
 PO Box 942879  
 Sacramento, CA 94279-0088

**DISCLAIMER:** This document summarizes the laws and applicable regulations in effect when it was published. Changes in the law or regulations however, may have occurred. If there is a conflict between this document and the law, decisions will be based on the law.