



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
450 N Street
Sacramento, CA 95814

GAVIN NEWSOM
Governor

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Director

CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115
CRS
711

Cigarette Distributor's Tax Report Federation of Tax Administrators' Uniformity Standards Effective May 2020 Filing Period

Your *Cigarette Distributor's Tax Report* will be revised to include the uniformity reporting standards established by industry and the Federation of Tax Administrators' (FTA) guidelines. These reporting standards make it easy to file tax reports in multiple states. To help you prepare, here are some important details about how your cigarette reporting with the California Department of Tax and Fee Administration (CDTFA) will change.

Uniformity Updates

Your cigarette tax report and schedules will include the following updates to incorporate the common definitions and guidelines set up by the FTA to standardize cigarette reporting. The following changes become effective for transactions taking place during the May 2020 filing period, due on June 25, 2020:

[CDTFA-501-CD](#), *Cigarette Distributor's Tax Report*

- The report name will be *Cigarette Distributor/Importer Tax Report*.
- All applicable receipts and disbursement schedules will be required.

[CDTFA-810-CTI](#), *Cigarette Tax Receipt Schedule* and [CDTFA-810-CTF](#), *Cigarette Tax Disbursement Schedule*

- You will be able to upload these schedules when filing your report online by using a flat file (FLT) or Extensible Markup Language (XML) format; all fields will be required.
- Additional schedule information is listed below.
 - Schedule Codes: you will only have two schedule codes. Schedule Code (1C) will be used to report products purchased/received. Schedule Code (2C) will be used to report products disbursed.
 - Tax Jurisdiction Codes (TJCs): you will identify certain transactions using TJCs. See *How to Prepare* below.
 - For example, we currently ask that you identify tax-paid product received on your *Cigarette Tax Receipt Schedule* using Schedule Code (1A). This will now be reported on your *Cigarette Tax Receipt Schedule* as Schedule Code (1C) and TJC (1A).
 - Manufacturer Name: you will need to provide the manufacturer's company name for all the products you report.
 - MSA (Master Settlement Agreement) Status: you will need to identify whether the manufacturer is a participating or non-participating manufacturer.
 - More information on the MSA can be found in publication 407 on our website at www.cdtfa.ca.gov/formspubs/pub-407.pdf.
 - For a list of California participants (compliant brands and manufacturers) please refer to the California Tobacco Directory, which can be located on the California Attorney General's website at <https://oag.ca.gov/tobacco/directory>.

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- Universal Product Code (UPC): this will be a required field. Only UPCs for cartons and packs will be accepted.
- UPC's Unit of Measure (UOM): cartons will be reported as *CAR* and packs will be reported as *PAK*.
 - *Cases, individual cigarettes, samples, or other* will no longer be used as UOM.
- Total Cigarettes: a new field will be added to include the individual number of cigarettes from each transaction.
- Buyer/Seller Federal Employer Identification Number (FEIN): you will report the FEIN of each buyer and seller involved with your transactions. The current schedules require you to report the CDTFA account number. Enter FEINs using only the 9-digit numeric portion without dashes.
- Destination/Origin Country: you will report a two-letter postal abbreviation code instead of a three-letter code currently accepted. The CDTFA-810-CTC, *Postal Abbreviation Table*, www.cdtfa.ca.gov/formspubs/cdtfa810ctc.pdf will be updated to reflect the new codes.
- Delivery Service: you will report the delivery service's name, FEIN, address, phone number, and the sale price of the product being delivered, if a common carrier is used.
 - You will only report this information for purchases in which the buyer is not physically present (orders made over the phone, internet, etc.).

How to Prepare

You should begin obtaining the information identified above for your transactions, if you do not already obtain it for other state tax forms. Our cigarette tax online filing guide and [CDTFA-810-CTE](#), *Instructions for Preparing Cigarette Tax Schedules*, which includes a list of TJsCs, will be updated and placed on our website for your reference soon, please watch for our next notice. We will also provide the FLT file templates, XML schema, XPath document, and how to test your file format with the CDTFA.

Questions

If you have specific questions regarding our transition to FTA uniformity standards, please email STFRegUpdates@cdtfa.ca.gov with the name and telephone number of the person we can speak to regarding these changes. 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.

Uniformity Information

Visit the FTA's website at www.taxadmin.org/tobacco-tax-uniformity-project for more information about uniformity.