



# Treasurer & Tax Collector

CITY AND COUNTY OF SAN FRANCISCO

José Cisneros  
TREASURER

Business Account Number: \_\_\_\_\_

Location Identification Number (LIN): \_\_\_\_\_ Location Number: \_\_\_\_\_

Period Covered Before: \_\_\_\_\_ Due on or Before: \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

## CIG - CIGARETTE LITTER ABATEMENT FEE

- |                                                                                       |          |
|---------------------------------------------------------------------------------------|----------|
| 1. Number of Cigarette Packs Sold During Period Covered                               | _____    |
| 2. Fee Amount Due: Multiply Line 1 by \$2.00                                          | \$ _____ |
| Additional Charges if Delinquent:                                                     |          |
| 3. Late Filing Penalty                                                                | \$ _____ |
| 4. Late Payment Penalty                                                               | \$ _____ |
| 5. Interest                                                                           | \$ _____ |
| 6. Administrative Fee, if delinquent                                                  | \$ _____ |
| 7. Total Amount Due: Add lines 2 through 6<br>Make checks payable to SF Tax Collector | \$ _____ |

[sftreasurer.org/penalties](http://sftreasurer.org/penalties)

Complete this form and remit with payment using the enclosed return envelope. Make checks payable to the San Francisco Tax Collector. Write "CIG" and your Account number listed above on the bottom left corner of the check. Return this document with your remittance and make a copy for your records.

*I certify under penalty of perjury that I am the Cigarette Retailer (including an officer, general partner, member manager, executor, trustee, fiduciary, or other individual with the authority to bind the Cigarette Retailer), or an agent of the Cigarette Retailer authorized to sign this form on behalf of the Cigarette Retailer pursuant to a validly executed Power of Attorney and I have examined the foregoing Cigarette Litter Abatement Fee return including any accompanying schedules or worksheets, and the information thereon is, to the best of my knowledge and belief, true and correct, and fully compliant with all the requirements provided in Article 6 of the San Francisco Business and Tax Regulations Code and Chapter 105 of the San Francisco Administrative Code. I acknowledge that I am providing information in response to a request for financial information pursuant to Section 6.5-1 of the San Francisco Business and Tax Regulations Code. I am required by law to complete this form in its entirety and understand this statement is subject to audit.*

SIGNATURE: \_\_\_\_\_ NAME AND TITLE: \_\_\_\_\_

DATE: \_\_\_\_\_ COMPANY: \_\_\_\_\_  
(MM/DD/YYYY)

EMAIL: \_\_\_\_\_ TELEPHONE: \_\_\_\_\_

Revised 03/24/2026

## CIGARETTE LITTER ABATEMENT FEE INSTRUCTIONS

**Business Account Number:** Your business account number is the 7-digit number assigned to your business by the SF Tax Collector. Please write this number on your remittance check.

**Location Identification Number (LIN):** This is your location identification number which is twelve (12) digits in length 0000000-00-000

**Location Number:** This is the last three digits of your location identification number.

**Period Covered:** This is the quarter for which you are reporting: First Quarter (January 1 to March 31), Second Quarter (April 1 to June 30), Third Quarter (July 1 to September 30), or Fourth Quarter (October 1 to December 31). Please use one form per quarter.

**Due on or Before:** This is the last day to file and pay without incurring penalties, interest and other fees.

### LINE-BY-LINE INSTRUCTIONS

**Line 1. Number of Cigarette Packs Sold During Period Covered:** The number of packs of cigarettes sold by you within the geographic limits of the City of San Francisco for the period covered. A pack of cigarettes means the individual packet, box or other container by which retail sales of cigarettes are normally made or intended to be made. "Pack of cigarettes" does not mean containers such as cartons, cases, bales, or boxes which contain smaller packaged units of cigarettes.

**Line 2. Fee Amount Due:** To calculate Fee Amount Due, multiply Line 1 by \$2.00 and enter amount here.

**Line 3. Late Payment Penalty:** Please refer to [sftreasurer.org/penalties](http://sftreasurer.org/penalties).

**Line 4. The Late Filing Penalty:** If you file after the due date, include a Late Filing Penalty. Please refer to [sftreasurer.org/penalties](http://sftreasurer.org/penalties). If you are not filing late, enter \$0.

**Line 5. Interest:** This is calculated by multiplying Line 2 by the interest per month (there is no maximum) starting the month after the due date. Please refer to [sftreasurer.org/penalties](http://sftreasurer.org/penalties). If you are not late, enter \$0.

**Line 6. Administrative Fee:** If filed or paid late, include an Administrative Fee. Please refer to [sftreasurer.org/penalties](http://sftreasurer.org/penalties).

**Line 7. Total Payment Due:** To calculate Total Payment Due add Lines 2 through 6.

**Signature:** This form is not valid without the signature of the business owner or his or her legal representative.

**Name and Title:** Print your name and title

**Date:** Enter today's date.

**Company:** Enter the name of your company.

**Email:** Your email address is needed so we may send out email reminders regarding future Cigarette Litter Abatement Fee deadlines and other information.

**Telephone:** The telephone number at this place of business.

You must immediately notify the San Francisco Tax Collector in writing of any changes in the ownership of this business. For proper credit to your account, do not consolidate remittances with any other obligations.

### Resources for Additional Information

Treasurer and Tax Collector ..... [sftreasurer.org](http://sftreasurer.org)  
Business Forms ..... [sftreasurer.org/find-form](http://sftreasurer.org/find-form)  
Business and Tax Regulations Code ..... [sftreasurer.org/regulations](http://sftreasurer.org/regulations)  
3-1-1 Customer Service from within SF ..... 311 or (415) 701-2311 outside of SF

If you have questions or need further assistance, you may submit your question electronically at: [sftreasurer.org/help-center](http://sftreasurer.org/help-center)