



# CIGARETTE LITTER ABATEMENT FEE

**Business Account Number:** This is your business account number for this return. Please write this number on your remittance check.

**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 1: Number of Cigarette Packs Sold During Period Covered** is 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:** To calculate **Fee Amount Due**, multiply Line 1 by \$.85 and enter amount here.

**Line 3:** The **Late Payment Penalty** is calculated by multiplying Line 2 by 5% per month up to 20%. Add an additional 20% totaling 40% on the first day of the fourth month of delinquency. If you are not late, enter \$0. Example: If you are delinquent and filing or paying in the 1<sup>st</sup> month of delinquency, please multiply Line 2 by 5% and enter on Line 3. If you are delinquent and filing or paying in the 5<sup>th</sup> month of delinquency, please multiply Line 2 by 40% and enter on Line 3.

## Month of Delinquency                      Multiply Line 2 by:

1 <sup>st</sup>	5%
2 <sup>nd</sup>	10%
3 <sup>rd</sup>	15%
4 <sup>th</sup> and thereafter	40%

**Line 4:** The **Late Filing Penalty** is \$100. If you are not filing late, enter \$0.

**Line 5: Interest** is calculated by multiplying Line 2 by 1% per month (there is no maximum) starting the month after the due date. If you are not late, enter \$0.

**Line 6:** The **Administrative Fee** is \$55. If you are not filing and/or paying late, enter \$0.

**Line 7:** 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.

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

**Name:** Print your name.

**Title:** Print your business title.

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

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

**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 ..... [www.sftreasurer.org](http://www.sftreasurer.org)

Business Forms ..... <http://www.sftreasurer.org/find-form>

Business and Tax Regulations Code ..... <http://www.sftreasurer.org/business/tax-collector-regulations>

3-1-1 Customer Service from within SF ..... 311

If you have questions or need further assistance, you may submit your question electronically at: <http://www.sftreasurer.org/help-center> Please note: taxpayers who come to City Hall for in-person assistance or call 311 may experience long wait/hold times.