



CIG

CIGARETTE LITTER ABATEMENT FEE RETURN

Business Tax Section
P.O. BOX 7425
San Francisco, CA 94120-7425
www.sftreasurer.org

CITY & COUNTY OF SAN FRANCISCO – OFFICE OF THE TREASURER & TAX COLLECTOR
JOSÉ CISNEROS, TREASURER DAVID AUGUSTINE, TAX COLLECTOR

BUSINESS ACCOUNT NUMBER	LIN	LOCATION NUMBER	PERIOD COVERED	DUE ON OR BEFORE

NAME:
ADDRESS:
CITY, STATE, ZIP

CIGARETTE LITTER ABATEMENT FEE

1. Number of Cigarette Packs Sold During Period Covered:

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2. Fee Amount Due: Multiply Line 1 by \$1.00

3. Late Payment Penalty: If delinquent, multiply Line 2 by 5% per month up to 20%, plus an additional 20% on the first day of the 4th month of delinquency

4. Late Filing Penalty: Add \$100.00 if delinquent

5. Interest: Multiply Line 2 by 1% per month if delinquent

6. Administrative Fee: add \$55.00 if delinquent

7. Total Payment Due: Add lines 2 through line 6. Make check payable to the SF Tax Collector

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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.

SIGN HERE	<u> X </u>	DATE	_____
PRINT NAME	_____	BUSINESS TELEPHONE	_____
TITLE	_____	E-MAIL	_____

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 \$1.00 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 1st month of delinquency, please multiply Line 2 by 5% and enter on Line 3. If you are delinquent and filing or paying in the 5th month of delinquency, please multiply Line 2 by 40% and enter on Line 3.

Month of Delinquency Multiply Line 2 by:

1 st	5%
2 nd	10%
3 rd	15%
4 th 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

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.