



Schedule D — Sales, Transfers, and Returns of Unstamped Cigarettes Within New York State

Transaction Desk Audit Bureau FACCTS/Cigarette Tax

Name of agent	Federal employer identification number (FEIN)	Filed with report for the calendar Month: _____ Year: _____
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Part I(A) - Sales and transfers — include all sales and transfers of unstamped cigarettes (**sticks**) to persons located within New York State except sales to the Oneida Nation of New York

Name, address, and FEIN of each person to whom unstamped cigarettes were sold or transferred	Enter number of cigarettes (sticks) in the appropriate column(s)				
	20 packs	25 packs	Other (indicate pack size)		
			___ packs	___ packs	___ packs

Part I(B) - Sales to the Oneida Nation of New York

Name, address, and FEIN of each Oneida Nation of New York business to which unstamped cigarettes were sold	Enter number of cigarettes (sticks) in the appropriate column(s)				
	20 packs	25 packs	Other (indicate pack size)		
			___ packs	___ packs	___ packs

Total of Parts I(A) and I(B) (enter here and on Part III, line 1, below)...

Part II - Returns — include all unstamped cigarettes that were returned to a manufacturer located within New York State

Name, address, and FEIN of each manufacturer to which unstamped cigarettes were returned	Enter number of cigarettes (sticks) in the appropriate column(s)				
	20 packs	25 packs	Other (indicate pack size)		
			___ packs	___ packs	___ packs

Totals (enter here and on Part III, line 2, below)

Part III - Total sales, transfers, and returns

	Enter number of cigarettes (sticks) in the appropriate column(s)				
	20 packs	25 packs	Other (indicate pack size)		
			___ packs	___ packs	___ packs
1 Total sales and transfers from Parts I(A) and I(B)					
2 Total returns from Part II					
3 Totals (add lines 1 and 2; enter here and on Form CG-6, Part I, line 8)					

Instructions

Who must file this schedule

You must file Form CG-6.3, *Schedule D*, if you are a resident cigarette agent (located within New York State) who has:

- sold unstamped cigarettes to customers located within New York State; **or**
- returned unstamped cigarettes to a manufacturer or others located within the state.

Note: Cigarette packages stamped with another state's stamps are considered unstamped for New York State tax purposes.

A copy of Schedule D must be attached to each Form CG-6, *Resident Agent Cigarette Tax Report*, that you are required to file on or before the 15th day of the month following the month being reported.

Note: Except for sales to the Oneida Nation of New York, all packages of cigarettes sold to Indian nations or tribes and reservation cigarette sellers located on reservations in New York State are required to have New York tax stamps affixed to them. Report these sales of cigarettes on Form CG-5.4/6.4, *Schedule E — Sale of Cigarettes to Indian Nations or Tribes or Reservation Cigarette Sellers*. For sales to the Oneida Nation of New York, see the instructions for Part I(B).

Tax period and taxpayer identification

Enter your legal name and your federal employer identification number (FEIN).

Enter the month and year of the period covered by this schedule.

Part I(A) — Sales and transfers

Enter the name, address, and FEIN of each customer located within New York State, including New York State governmental entities, to whom unstamped cigarettes were sold during the period covered by the report. For each customer listed, indicate in the appropriate column the number of cigarettes (**sticks**) sold or transferred.

Include sales to other New York State cigarette stamping agents for resale outside the state.

Do **not** include sales to U.S. agencies located within New York State on this schedule. These sales should be reported on line 6 of Form CG-6.

Part I(B) — Sales to the Oneida Nation of New York

Enter the name, address, and FEIN of each Oneida Nation of New York business to which unstamped cigarettes were sold during the period covered by the report. For each customer listed, indicate in the appropriate column the number of cigarettes (**sticks**) sold.

Total the number of cigarettes (**sticks**) in each column in Part I(A) and I(B) and enter the result here and in Part III on line 1.

Part II — Returns

Enter the name, address, and FEIN of each cigarette manufacturer located within New York State to which unstamped cigarettes were returned during the period covered by the report. For each manufacturer listed, indicate in the appropriate column the number of cigarettes (**sticks**) returned.

Total the number of cigarettes (**sticks**) in each column and enter the result here and in Part III on line 2.

Part III — Total sales, transfers, and returns

Line 1 — Enter the total number of cigarettes (**sticks**) from Part I in the appropriate columns.

Line 2 — Enter the total number of cigarettes (**sticks**) from Part II in the appropriate columns.

Line 3 — Add the amounts in each column. Enter the totals here and on Form CG-6, Part I, line 8.

Need help?



Visit our Web site at www.tax.ny.gov

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- check for new online services and features



Telephone assistance

Miscellaneous Tax Information Center: (518) 457-5735

To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.