



# Instructions for Forms CG-11 Cigarette Tax Floor Tax Return

## Important information

Effective September 1, 2023, the New York State excise tax on cigarettes increased by \$1.00 per pack of 20 cigarettes (i.e., from \$4.35 to \$5.35 for state-only stamped cigarettes and from \$5.85 to \$6.85 for New York State and New York City joint-stamped cigarettes).

If a package contains more than 20 cigarettes, the rate of tax on the cigarettes in excess of 20 increased from \$1.0875 to \$1.3375 for each five cigarettes or fraction thereof.

A floor tax is imposed on all cigarettes stamped at the pre-September 1, 2023, rate and unaffixed tax stamps on hand at the close of business August 31, 2023.

## Taxpayer information

Clearly print or type the business name as it appears on your cigarette license and your complete street address, including city or village or post office, state, and ZIP code.

Enter your sales tax identification number. Enter your agent's license number and wholesale dealer license number, if applicable.

Mark **Yes** or **No** to indicate all of your business activities.

**Change of business information** – If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95, *Business Tax Account Update*. If only your address has changed, you may file Form DTF-96, *Report of Address Change for Business Tax Accounts*. You can get these forms by phone, or from our website. See *Need help?*

## Who is subject to the cigarette floor tax

Every cigarette stamping agent, wholesale dealer (including vending machine operators), and retail dealer with an inventory of cigarettes (and, in the case of an agent, unaffixed tax stamps) is subject to the cigarette floor tax and must take a physical inventory of cigarettes (and unaffixed tax stamps) on hand at the close of business August 31, 2023. If there are cigarette vending machines on your premises that are owned and operated by a licensed cigarette wholesaler, the wholesaler will be responsible for filing a cigarette floor tax return and paying the tax due on cigarettes in the vending machines.

## Filing requirements

Any agent required to file a cigarette floor tax return must 1) take an inventory of unaffixed state and joint state/city tax stamps purchased at the pre-September 1, 2023, rate on hand; and 2) pay a cigarette floor tax of \$1.00 for each state-only or joint stamp that relates to 20 packs, and \$1.25 for each unaffixed state-only or joint stamp that relates to 25 packs. A resident agent must also take an inventory of unstamped cigarette packs.

Every agent, wholesale dealer (including vending machine operators), and retail dealer must pay a cigarette floor tax of \$1.00 for each state-stamped pack and for each pack of joint stamped cigarettes stamped at the old rate figured on a pack of 20 cigarettes (one pack of 25 cigarettes is counted as 1.25 packs of 20 cigarettes).

## The cigarette floor tax return must be filed no later than November 20, 2023.

Failure to file a return or pay the total amount required to be paid by November 20, 2023, will result in civil penalties and interest under New York State Tax Law Article 20 and may result in criminal penalties under Tax Law Article 37.

## Penalties and interest

Penalty is imposed on **any retail or wholesale dealer** for failure to pay timely at the rate of 50% of the tax due for the first month or any fraction of a month, plus 1% of the tax due for each subsequent month or fraction of a month in which the tax remains unpaid.

Penalty is imposed on a **cigarette stamping agent** at the rate of 10% of the tax due for the first month or any fraction of a month, plus 1% of the tax due for each subsequent month or fraction of a month in which a return remains unfiled or the tax remains unpaid, up to a maximum of 30%.

If a return is not filed within 60 days of the due date, the minimum penalty may not be less than the lesser of the tax due or \$100.

Interest is computed at the rate set by the Commissioner of Taxation and Finance and is compounded daily. It is computed from the day the tax was due until the day the tax is paid. If you need help computing interest, visit our website at [www.tax.ny.gov](http://www.tax.ny.gov) and see *Penalty and Interest Calculator*.

## Vendors with multiple locations

Any person selling cigarettes from more than one location must file one consolidated cigarette floor tax return. Take an inventory of stock on hand at each location. Keep the original inventory report at each location. Enter the business name, address, sales tax and cigarette tax identification number(s) (if different from that on the front of the return), and inventory of each location on Schedule A of the consolidated return.

## Vending machine operators

Because of various dates for service calls to vending machine locations (e.g., weekly, biweekly, or monthly), it may be impossible to take a physical inventory of stamped packages of cigarettes in each vending machine on location. We request that each vending machine operator take as many physical inventories as possible with the personnel available. As in the past, we will allow vending machine operators to report a cigarette floor tax on one-half of the "normal fill capacity" for all of those machines that were not physically inventoried on August 31, 2023. *Normal fill capacity* is the inventory as indicated on the individual inventory card maintained for each vending machine on location. For example, if the normal fill capacity of a machine is 600 packages, we will permit the vending machine operator to report a tax based on one-half of 600, or 300 packages at \$1.00 for a floor tax of \$300.00 for each of these machines. A smaller machine with normal fill capacity of 300 packages will report only one-half of 300, or 150 packages, at \$1.00 for a floor tax of \$150.00 for each of these machines on Schedule B.

The alternative method outlined above only applies to vending machines on location.

## Mailing instructions

Attach check or money order payable, in U.S. funds, to *NYS Cigarette Tax*. Include on your check or money order **Form CG-11**, your identification number, and the period covered by this return.

If your payment is returned by a bank, the Tax Department is allowed by law to charge a \$50 fee for nonpayment. However, if the payment is returned as a result of an error by the bank or department, the department will not charge the fee. If your payment is returned, we will send a separate bill for \$50 for each return or other tax document associated with the returned payment.

Mail your return and remittance to:

**NYS TAX DEPARTMENT  
CIGARETTE FLOOR TAX  
PO BOX 4150  
BINGHAMTON NY 13902-4150**

### Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms covered by these instructions to: NYS Tax Department, Miscellaneous Tax Insourcing Unit, W A Harriman Campus, Albany NY 12227.

### Need help?



Visit our website at **[www.tax.ny.gov](http://www.tax.ny.gov)**

- get information and manage your taxes online
- 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) or TDD equipment users	Dial 7-1-1 for the New York Relay Service

### Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request for personal information, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

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