



New York State Department of Taxation and Finance

Miscellaneous Tax I/S Unit
W A Harriman Campus
Albany NY 12227

MT-203-MN

Use this form to report only transactions for the period
Month

Distributor of Tobacco Products Tax Return

Taxpayer ID:

Identification number, Legal name, Trade name, Street, City, State, ZIP code

Business telephone number, Nature of business (Manufacturer, Importer, Out-of-state distributor, No business this month, Cancel registration, Amended return)

Read Form MT-203-1, Instructions for Form MT-203, before completing this return. See Mailing instructions on back. File this copy of the return on or before the 20th day of the following month. This return must be filed even if no tax is due.

Acquisitions of tobacco products during the month

You must report all acquisitions of tobacco products received during the month. Enter the number of cigars and the pounds of tobacco products other than cigars obtained from all sources...

Round lines 1 - 13 to the nearest dollar.

Table with 2 columns: A (Number of cigars or pounds of other tobacco products), B (Total wholesale price). Rows 1-3.

- 1. Cigar acquisitions
2. Tobacco products (other than cigars) acquisitions
3. Total wholesale price of tobacco products acquired in or sold, shipped, or delivered into NYS during month

Distributions of tobacco products made during the month on which the tobacco products tax is not due

- 4. Transferred out of state
5. Sold to customers out of state
6. Sold to the United States, its agencies, and instrumentalities
7. Sold to Indian nations, tribes, and individuals
8. Sold to others who were exempt from tobacco products tax
9. Unfit for use and consumption or unsalable or destroyed
10. Total wholesale price for which credit is to be given

Table with 2 columns: Line number, Amount. Rows 4-10.

Computation and payment of tax

- 11. Total wholesale price of tobacco products subject to tax
12. Total wholesale price of tobacco products acquired during the month on which the tobacco products tax has been paid
13. Taxable total wholesale price of tobacco products
14. New York State tobacco products tax
15. Adjustments from prior returns, if applicable
16. New York State tobacco products tax due
17. Penalty and interest
18. Total amount due
19. If line 16 is negative, amount to be credited to next month's return

Table with 2 columns: Line number, Amount. Rows 11-19.

Certification. I certify that this return and any attachments are to the best of my knowledge and belief, true, correct and complete.

Date, Authorized signature, Official title, Telephone number, Signature of individual or name of firm preparing return, Preparer's address

Change of business information - If your business name, employer identification number, mailing address, business address, telephone number, or owner/officer information has changed, you must complete Form DTF-95, Business Tax Account Update.

For office use only

**Schedule 1 - Suppliers of tobacco products** - Enter the name, address, and telephone number of all suppliers from whom you purchased tobacco products during the month. Check the appropriate box to indicate if the tobacco products were purchased tax free from your supplier. Enter the total number of cigars or the total number of pounds of other tobacco products purchased from each supplier. Enter the wholesale price of the cigars and other tobacco products.

**Note:** An appointed out-of-state distributor (authorized by the Commissioner of Taxation and Finance to make returns and pay the tobacco products tax due on tobacco products sold, shipped, or delivered by such person to any person in New York State) is not required to complete Schedule 1.

	Name and address of supplier	Telephone number	Purchased tax free from supplier	Cigars		Other tobacco products	
				Quantity (number)	Wholesale price	Quantity (pounds)	Wholesale price
1	-----	( )	<input type="checkbox"/> Yes <input type="checkbox"/> No				
2	-----	( )	<input type="checkbox"/> Yes <input type="checkbox"/> No				
3	-----	( )	<input type="checkbox"/> Yes <input type="checkbox"/> No				
4	-----	( )	<input type="checkbox"/> Yes <input type="checkbox"/> No				
5	-----	( )	<input type="checkbox"/> Yes <input type="checkbox"/> No				
6	-----	( )	<input type="checkbox"/> Yes <input type="checkbox"/> No				

Totals (enter here and on line 1, columns A and B, on front)..... \$ \_\_\_\_\_  
 Totals (enter here and on line 2, columns A and B, on front)..... \$ \_\_\_\_\_

**Schedule 2 - Transfer of product** - Enter the name and address of each of your out-of-state locations to which you transferred any tobacco products during the month. Enter the number of cigars and the pounds of other tobacco products transferred to each location. Enter the wholesale price of the cigars and other tobacco products.

	Name and address of out-of-state business location	Cigars		Other tobacco products	
		Quantity (number)	Wholesale price	Quantity (pounds)	Wholesale price
1	-----				
2	-----				
3	-----				
4	-----				
5	-----				

Subtotals..... \$ \_\_\_\_\_  
 Total wholesale price of cigars and other tobacco products (enter here and on line 4, on front)..... \$ \_\_\_\_\_

**Schedule 3 - Sold to out-of-state purchaser** - Enter the name and address of each of your out-of-state purchasers to which you sold or otherwise transferred any tobacco products during the month. Enter the number of cigars and the pounds of other tobacco products sold or transferred to each out-of-state purchaser. Enter the wholesale price of the cigars and other tobacco products.

	Name and address of out-of-state purchaser	Cigars		Other tobacco products	
		Quantity (number)	Wholesale price	Quantity (pounds)	Wholesale price
1	-----				
2	-----				

Subtotals..... \$ \_\_\_\_\_  
 Total wholesale price of cigars and other tobacco products (enter here and on line 5, on front)..... \$ \_\_\_\_\_

Attach additional sheets if necessary.

**Mailing instructions**

1. Attach check or money order payable, in U.S. funds, to *Commissioner of Taxation and Finance*.
2. Include on your check or money order *MT-203*, your identification number, and the period covered by this return.
3. Mail your return and payment to the address on the right.

If you are sending your return by a delivery service other than the U.S. Postal Service, do not use the address below. See instructions.

**NYS TAX DEPARTMENT  
 TOBACCO PRODUCTS TAX  
 P O BOX 1833  
 ALBANY NY 12201-1833**