



# Schedule C – Sales and Transfers 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 1 – Sales of unstamped cigarettes** (include all sales and transfers of unstamped cigarettes (**sticks**) to persons located within New York State except for 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 ( <b>sticks</b> ) in the appropriate column(s)				
	20 packs	25 packs	Other (indicate pack size)		
			___ packs	___ packs	___ packs
<b>Totals</b> .....					

**Part 2 – 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 ( <b>sticks</b> ) in the appropriate column(s)				
	20 packs	25 packs	Other (indicate pack size)		
			___ packs	___ packs	___ packs
<b>Totals</b> .....					

<b>Total of Parts 1 and 2</b> (enter here and on Form CG-5, Part II, line 7) .....					
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## Instructions

### Who must file this schedule

You must file Form CG-5.2 if you are a nonresident cigarette agent (located outside New York State) who has sold or transferred unstamped cigarettes to customers located within New York State.

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

A copy of Schedule C must be attached to each Form CG-5, *Nonresident Agent Cigarette Tax Report*, that you are required to file on or before the 15th day of the month following the month being reported. Additional copies of Schedule C should be attached if necessary.

### 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 1 — Sales of unstamped cigarettes

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 or transferred during the period covered by the report. For each customer listed, indicate in the appropriate column the number of cigarettes (**sticks**) sold or transferred.

### Part 2 — 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 and enter the result here and on Form CG-5, Part II, line 7.

**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*.

### Need help?



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#### 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): (518) 485-5082



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