



Wholesale Dealer of Cigarettes Informational Return

Employer identification number (EIN)	Legal name <i>(corporation, partnership, or individual name)</i>	Quarterly period ending <i>(mm/dd/yy)</i>
Trade name		Mark an X in all that apply <i>(see instructions)</i> <input type="checkbox"/> No business this quarter <input type="checkbox"/> Cancel license <input type="checkbox"/> Amended return
Street address		
City, state, and ZIP code	Business telephone number ()	

Sales and Transfers — List all sales and transfers during the previous quarter *(see instructions; attach additional sheets if necessary)*.

A Name and address of customer	B EIN of customer	C Date of transaction	D Number of cartons sold and/or transferred to customers	E Sales price of cigarettes sold and/or transferred to customers	F Sales price of tobacco products sold and/or transferred to customers	G Sales price of non-cigarette items sold and/or transferred to customers	H Total <i>(E + F + G)</i>

Total from additional sheet(s) attached							
Total sales and transfers.....							

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

Date	Authorized signature	Official title	Telephone number ()		
Taxpayer's e-mail address					
Paid preparer's use only	Preparer's signature	Telephone number ()	Date	Mark an X if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Preparer's firm name (or yours, if self-employed) Address		Preparer's EIN		
Preparer's e-mail address					

Instructions

Who must file

Every licensed wholesale dealer of cigarettes, including a wholesale dealer who is also an agent, must file this return.

When to file

You must file this return on or before the 20th day of the month following the end of the previous quarter.

Identification information

Wholesale dealer information — Enter your employer identification number (EIN), legal name, trade name (if applicable), street address, and business telephone number.

Return period — Enter the ending date of the quarter covered by this return.

Check boxes

No business this quarter — Mark an **X** in this box if you did no business in this quarter.

Cancel license — Mark an **X** in this box if you are requesting your license be canceled.

Amended return — Mark an **X** in this box if this return corrects a previous return. Indicate the quarter and year of the return you are correcting. The amended return should show the correct figures for that quarter, not the difference. An explanation of the changes must accompany the amended return.

Sales and transfers

Columns A and B — Name, address, and EIN of customer — Enter the name, address and EIN of every customer to whom cigarettes, tobacco products, or non-cigarette items have been sold or transferred during the quarter.

Column C — Date of transaction — Enter the date that the cigarettes, tobacco products, or non-cigarette items were sold or transferred to the customer.

Column D — Number of cartons sold and/or transferred to customers — Enter the quantity of cartons of cigarettes sold or transferred to each customer during the quarter.

Columns E, F, and G — Enter the total sales price of cigarettes, tobacco products and non-cigarette items sold or transferred to each customer during the quarter. *Total sales price* includes the number of units sold, multiplied by the selling price, less any returns for each customer.

Example: *In June 2010, a wholesale dealer sold 10 cartons of cigarettes to retail dealer A for \$62.50 per carton. In August 2010, retail dealer A returned 2 cartons of cigarettes that they purchased for \$62.50 per carton. The total sales price of cigarettes sold to retail dealer A for the quarter ending August 31, 2010, would be \$500.*

$(\$62.50 \times 10 = \$625. \$62.50 \times 2 = 125. \$625 - \$125 = \$500)$

Column H — Total — Enter the combined sales price of sales and transfers to customers (columns E, F, and G) from each row.

Certification

Sign the required certification. Please read the certification carefully before signing.

Where to file

Mail your return and any related attachments to: **NYS TAX DEPARTMENT
CIGARETTE TAX
PO BOX 5420
ALBANY NY 12205-5420**

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?* below 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: Misc Tax Insourcing Unit, W A Harriman Campus, Albany NY 12227.

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Miscellaneous Tax Information Center: (518) 457-5735
In-state callers without free long distance: 1 800 470-4353
To order forms and publications: (518) 457-5431
In-state callers without free long distance: 1 800 462-8100



Text Telephone (TTY) Hotline
(for persons with hearing and
speech disabilities using a TTY): 1 800 634-2110