



Nonresident Agent Cigarette Tax Report

Transaction Desk Audit Bureau FACCTS/Cigarette Tax

(To be completed by agents located outside New York State) **File in duplicate.**

File this report each month on or before the 15th day of the following month. Keep a copy for your records.

Note: You must have approval from the New York State Tax Department to file for any period other than a calendar month.

If approval was granted, enter your filing period here: _____

Change of business information - If there have been any changes in your business name, ID number, mailing address, business address, telephone number or owner/officer information, complete Form DTF-95, <i>Business Tax Account Update</i> . To change only your address, use Form DTF-96, <i>Report of Address Change for Business Tax Accounts</i> . If you need a form, see <i>Need help?</i> on the back.	Enter name and address of agent if not preprinted:	Period covered by this report: Month: _____ Year: _____
		Federal employer identification number (FEIN)
		Agent's license number
		NYS sales tax identification number
		Social security number

Part I – Report of NYS stamped cigarettes

		Enter the number of cigarettes (sticks) in the appropriate column(s)				
		20 packs	25 packs	Other (indicate pack size)		
				_____ packs	_____ packs	_____ packs
1	Beginning inventory	1				
2	Number of cigarettes stamped	2				
3	Number of cigarettes received with New York State tax stamps affixed (from Form CG-5.1, Schedule A)	3				
4	Total (add lines 1, 2, and 3)	4				
5	Ending inventory	5				
6	Number of stamped cigarettes sold (subtract line 5 from line 4)	6				

Part II – Sales of unstamped cigarettes

		Enter the number of cigarettes (sticks) in the appropriate column(s)				
		20 packs	25 packs	Other (indicate pack size)		
				_____ packs	_____ packs	_____ packs
7	Sales inside New York State (from Form CG-5.2, Schedule C)	7				

Part III – Report of NYS cigarette tax stamps (Use quantity and not face value of stamps)

		Tax stamps for packs of 20 cigarettes		Tax stamps for packs of 21 - 25 cigarettes	
		state only	joint-state/city	state only	joint-state/city
8	Inventory of unaffixed stamps at beginning of the month	8			
9	Stamps purchased during the month	9			
10	Total (add lines 8 and 9)	10			
11	Inventory of unaffixed stamps at end of the month	11			
12	Stamps used this month (subtract line 11 from line 10)	12			
13	Stamps required to be affixed to packs of cigarettes	13			
14	Difference (subtract line 13 from line 12 and attach an explanation)	14			

I hereby certify that this is a true and complete report to the best of my knowledge and belief.

Authorized person	Printed name of authorized person	Signature of authorized person		Official title	
	E-mail address of authorized person	Telephone number ()		Date	
Paid preparer use only (see instr.)	Firm's name (or yours if self-employed)	Firm's EIN		Preparer's PTIN or SSN	
	Signature of individual preparing this claim	Address	City	State	ZIP code
	E-mail address of individual preparing this claim	Telephone number ()	Preparer's NYTPRIN		Date

Instructions

Line instructions

Part I — Report of NYS stamped cigarettes

Line 1 — Enter the number of stamped cigarettes (**sticks**) on hand at the beginning of the month for each pack size. This amount should be the same as the previous month's ending inventory; attach an explanation if these figures are not the same.

Line 2 — Enter the number of cigarettes (**sticks**) in packs you affixed with New York State cigarette tax stamps during the month for each pack size.

Line 3 — Enter the number of cigarettes (**sticks**) you received in packs already affixed with New York State cigarette tax stamps during the month for each pack size. Be sure to complete and attach Form CG-5.1, *Schedule A — Cigarettes Received with New York Stamps Affixed*, to substantiate these transactions.

Line 4 — Add the amounts on lines 1, 2, and 3 in each column to determine the number of stamped cigarettes (**sticks**) available for sale.

Line 5 — Enter the number of stamped cigarettes (**sticks**) on hand at the end of the month for each pack size. The amount on line 5 is your ending inventory for the month, and should be your beginning inventory for next month.

Line 6 — Subtract line 5 from line 4 in each column. The resulting figure represents the number of stamped cigarettes (**sticks**) that were sold during the month.

If you sell cigarettes to Indian nations or tribes or reservation cigarette sellers, you must complete and attach Form CG-5.4/6.4, *Schedule E — Sales of Cigarettes to Indian Nations or Tribes or Reservation Cigarette Sellers*.

If you sell 6,000 or more cartons of cigarettes to any customer during any one month, remember to report these sales by attaching a completed Form CG-5.5/6.5, *Schedule F — Sales of Cigarettes Exceeding 6,000 Cartons*, to your next quarterly report for March, June, September, or December.

Part II — Sales of unstamped cigarettes

Line 7 — Enter the number of unstamped cigarettes (**sticks**) sold to customers in New York State because of their exempt status (governmental entity, diplomatic mission or personnel, or the United Nations). You must complete and attach Form CG-5.2, *Schedule C — Sales and Transfers of Unstamped Cigarettes Within New York State*, to substantiate these transactions.

Part III — Report of NYS cigarette tax stamps

Line 8 — Indicate the number of unaffixed **tax stamps** on hand at the beginning of the month for each pack size. This amount should be the same as the previous month's ending inventory; attach an explanation if these figures are not the same.

Line 9 — Enter the number of unaffixed **tax stamps** purchased during the month for each pack size.

Line 10 — Add lines 8 and 9 to determine the total number of unaffixed stamps available.

Line 11 — Enter the number of unaffixed **tax stamps** on hand at the end of the month for each pack size. This amount is your ending inventory for the month, and should be your beginning inventory for next month.

Line 12 — Subtract line 11 from line 10 in each column. These figures represent the number of unaffixed stamps used during the month.

Line 13 — Enter the number of **tax stamps** required to be affixed to packs of cigarettes during the month for each pack size. The total number of tax stamps (both state only and joint-state/city stamps) for each pack size must match the amount shown on line 6 of Form CG-5/6-ATT, *Schedule B — Cigarette Packages Stamped During the Month*.

Line 14 — If the amounts on line 12 and line 13 are not the same, enter the amount of the difference and attach an explanation as to why lines 12 and 13 do not match.

Signature

If you are a sole proprietor, you must sign the return and print your name, title, e-mail address, telephone number, and date.

If you are filing this return for a corporation, partnership, or other type of entity, an officer, employee, or partner must sign the return on behalf of the business, and print his or her name, title, e-mail address, telephone number, and date.

If you do not prepare the return yourself, sign, date, and provide the requested taxpayer information. The preparer must also print his, her, or the firm's name, sign the return, and provide the requested preparer information. Also see *Paid preparer identification numbers*.

Paid preparer identification numbers

New York State Tax Law required certain paid tax return preparers and facilitators of refund anticipation loans (RALs) and refund anticipation checks (RACs) to register electronically with the Tax Department. When completing this section, you must enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. (Information on the New York State Tax Preparer Registration Program is available on our Web site. See *Need help?* below.) In addition, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number (SSN). (PTIN information is available at www.irs.gov.)


Where to file


Mail your report and any related schedules and attachments to:


NYS TAX DEPARTMENT
TDAB FACCTS - CIGARETTE TAX
W A HARRIMAN CAMPUS
ALBANY NY 12227

Private delivery services — To use a private delivery service, see Publication 55, *Designated Private Delivery Services*.

Need help?

 Visit our Web site at www.tax.ny.gov
(for information, forms, and online services)

 **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

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.