Use for periods on or after June 21, 2011

New York State Department of Taxation and Finance

Schedule C — Sales and Transfers of Unstamped Cigarettes Within New York State

Transaction Desk Audit Bureau FACCTS/Cigarette Tax

CG-5.2
(6/11)

Name of agent	Federal employer identification number (FEIN)	Filed with report for the calendar Month: _____ Year: _____

Sales of unstamped cigarettes (*include all sales and transfers of unstamped cigarettes (**sticks**) to persons located within New York State)*

Name, address, and FEIN of each person to whom unstamped cigarettes were sold or transferred	Enter number of cigarettes (**sticks**) in the appropriate column(s)				
			Other *(indicate pack size)*		
	20 packs	25 packs	___ packs	___ packs	___ packs
Totals *(enter here and on Form CG-5, Part II, line 7)*					

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.

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.

Total the number of cigarettes (**sticks**) in each column and enter the result here and on Form CG-5, Part II, line 7.

Note: 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?

Visit our Web site at ***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) Hotline (for persons with hearing and speech disabilities using a TTY): (518) 485-5082

Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.

Attach a copy of this schedule to each Form CG-5.