



# Nonresident Agent Cigarette Tax Report

Transaction and Transfer Tax 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: \_\_\_\_\_

<b>Change of business information -</b> 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> below.	Enter name and address 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 ( <b>sticks</b> ) in the appropriate column(s)					
	20 packs	25 packs	Other (indicate pack size)			
			_____ packs	_____ packs	_____ packs	_____ packs
<b>1</b> Opening inventory.....						
<b>2</b> Number of cigarettes stamped.....						
<b>3</b> Number of cigarettes received with New York State tax stamps affixed (from Form CG-5.1, Schedule A) .....						
<b>4</b> Total (add lines 1, 2, and 3) .....						
<b>5</b> Ending inventory .....						
<b>6</b> Number of stamped cigarettes sold (subtract line 5 from line 4) .....						

## Instructions for Part I

**Line 1** — Enter the number of stamped cigarettes (**sticks**) on hand at the beginning of the month for each pack size. The opening inventory should be the same as the previous month's closing 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 closing inventory for the month, and should be your opening 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.

**Note:** 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.

**Need help?**

 **Internet access:** [www.nystax.gov](http://www.nystax.gov)  
(for information, forms, and publications)

 **Fax-on-demand forms:** 1 800 748-3676

 **Business Tax Information Center:** 1 800 972-1233  
From areas outside the U.S. and outside Canada: (518) 485-6800

**Hearing and speech impaired** (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

**Part II — Sales of unstamped cigarettes**

		Enter the number of cigarettes ( <b>sticks</b> ) in the appropriate column(s)					
		20 packs	25 packs	<b>Other</b> (indicate pack size)			
				_____ packs	_____ packs	_____ packs	_____ packs
<b>7</b>	Sales to vendors on American Indian Reservations (attach Form CG-5.4/6.4, Schedule E) .....						
<b>8</b>	Sales inside New York State (from Form CG-5.2, Schedule C) .....						
<b>9</b>	Total sales of unstamped cigarettes .....						

**Instructions for Part II**

**Line 7** — Enter the number of unstamped cigarettes (**sticks**) sold or transferred to dealers or vendors located on recognized American Indian reservations within New York State for each pack size. Be sure to complete and attach Form CG-5.4/6.4, *Schedule E — Sale of Cigarettes to Dealers/Vendors on American Indian Reservations*, to substantiate these transactions.

**Line 8** — 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). Be sure to complete and attach Form CG-5.2, *Schedule C — Sales and Transfers of Unstamped Cigarettes Within New York State*, to substantiate these transactions.

**Line 9** — Add lines 7 and 8 in each column to determine the total number of unstamped cigarettes (**sticks**) sold during the month.

**Part III — Report of NYS cigarette 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
<b>10</b>	Inventory of unaffixed stamps at beginning of the month.....				
<b>11</b>	Stamps purchased during the month.....				
<b>12</b>	Total (add lines 10 and 11) .....				
<b>13</b>	Inventory of unaffixed stamps at end of the month .....				
<b>14</b>	Stamps used this month (subtract line 13 from line 12) .....				
<b>15</b>	Stamps required to be affixed to packs of cigarettes.....				
<b>16</b>	Difference (subtract line 15 from line 14 and attach an explanation) .....				

**Instructions for Part III**

**Line 10** — Indicate the number of unaffixed **tax stamps** on hand at the beginning of the month for each pack size. This opening inventory should be the same as the previous month’s closing inventory; attach an explanation if these figures are not the same.

**Line 11** — Enter the number of unaffixed **tax stamps** purchased during the month for each pack size.

**Line 12** — Add lines 10 and 11 to determine the number of unaffixed stamps available.

**Line 13** — Enter the number of unaffixed **tax stamps** on hand at the end of the month for each pack size. This amount is your closing inventory for the month, and should be your opening inventory for next month.

**Line 14** — Subtract line 13 from line 12 in each column. These figures represent the number of unaffixed stamps used during the month.

**Line 15** — 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.

**Line 16** — If the amounts on lines 14 and line 15 are not the same, enter the amount of the difference and attach an explanation as to why lines 14 and 15 do not match.

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

Date	Authorized signature	Official title
Date	Signature of individual or firm preparing this report	Preparer’s address