



# Resident Agent Cigarette Tax Report

Transaction Desk Audit Bureau FACCTS/Cigarette Tax

File this report in **duplicate** 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 your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95, <i>Business Tax Account Update</i> . If only your address has changed, you may file Form DTF-96, <i>Report of Address Change for Business Tax Accounts</i> . You can get forms from our Web site or by phone. See <i>Need help?</i> on the back.	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 unstamped cigarettes		Enter the number of cigarettes ( <b>sticks</b> ) in the appropriate columns				
		20 packs	25 packs	Other (indicate pack size)		
				_____ packs	_____ packs	_____ packs
1	Opening inventory.....					
2	Additions to inventory <i>(from Form CG-6.1, Schedule A)</i> .....					
3	Unstamped cigarettes (sticks) available for sale <i>(add lines 1 and 2)</i> .....					
4	Ending inventory .....					
5	Balance <i>(subtract line 4 from line 3)</i> .....					
6	Sales to agencies of the United States.....					
7	Sales/transfers <b>outside</b> New York State <i>(from Form CG-6.2, Schedule C)</i> .....					
8	Sales/transfers <b>inside</b> New York State <i>(from Form CG-6.3, Schedule D)</i> .....					
9	Total sales/transfers of unstamped cigarettes <i>(add lines 6 through 8)</i> .....					
10	Cigarettes to be accounted for <i>(subtract line 9 from line 5)</i> .....					

Part II — Report of NYS cigarette stamps <i>(Use quantity and not face value of stamps)</i>		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
11	Inventory of unaffixed stamps at beginning of the month.....				
12	Unaffixed tax stamps purchased during the month .....				
13	Total <i>(add lines 11 and 12)</i> .....				
14	Inventory of unaffixed stamps at end of the month .....				
15	Stamps used this month <i>(subtract line 14 from line 13)</i> .....				
16	Stamps required to be affixed to packs of cigarettes .....				
17	Difference <i>(subtract line 16 from line 15 and attach an explanation)</i> .....				

Part III — Report of cigarette stamps affixed to packs in inventory at end of month <i>(Use quantity and not face value of stamps)</i>		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
18	Tax stamps affixed to packs of cigarettes in inventory at end of month				

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

<b>Authorized person</b>	Printed name of authorized person	Signature of authorized person		Official title	
	E-mail address of authorized person	Telephone number ( )		Date	
<b>Paid preparer use only</b> <i>(see instr.)</i>	Firm's name <i>(or yours if self-employed)</i>	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 unstamped cigarettes

**Line 1** — For each pack size enter the number of unstamped cigarettes (**sticks**) on hand at the beginning of the month. 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** — For each pack size enter the number of unstamped cigarettes (**sticks**) manufactured, purchased, or otherwise acquired during the month. Be sure to complete and attach Form CG-6.1, *Schedule A — Unstamped Cigarettes Manufactured, Purchased, or Otherwise Acquired During the Month*, to substantiate these transactions.

**Line 4** — For each pack size enter the number of unstamped cigarettes (**sticks**) on hand at the end of the month. The amount on line 4 is your closing inventory for this month, and should also be your opening inventory for next month.

**Line 6** — For each pack size enter the number of unstamped cigarettes (**sticks**) sold to agencies of the United States.

**Line 7** — For each pack size enter the number of unstamped cigarettes (**sticks**) sold to customers, transferred, or returned to cigarette manufacturers located outside the state. Be sure to complete and attach Form CG-6.2, *Schedule C — Sales, Transfers, and Returns of Unstamped Cigarettes Outside New York State*, to substantiate these transactions.

**Line 8** — For each pack size enter the number of unstamped cigarettes (**sticks**) sold to customers inside New York State because of their exempt status (e.g., governmental entity, diplomatic mission or personnel, or the United Nations) or returned to cigarette manufacturers located within the state. Be sure to complete and attach Form CG-6.3, *Schedule D — Sales, Transfers, and Returns of Unstamped Cigarettes Within New York State*, to substantiate these transactions.

**Note:** If you sold cigarettes to Indian nations or tribes or reservation cigarette sellers, attach a completed Form CG-5.4/6.4, *Schedule E — Sale 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 — Report of NYS cigarette stamps

**Line 11** — Enter 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 14** — 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 also be your opening inventory for the next month.

**Line 16** — 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 tax 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 17** — If the amounts on lines 15 and line 16 are not the same, enter the amount of the difference and attach an

explanation as to why the amounts on line 15 and 16 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 requires 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](http://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](http://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.