



# Schedule D — Sales, Transfers, and Returns of Unstamped Cigarettes Within New York State

Transaction and Transfer Tax Bureau FACCTS/Cigarette Tax

Name of agent	Federal employer identification number (FEIN)	Filed with report for the calendar Month: _____ Year: _____
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**Part I - Sales and transfers** — 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 ( <b>sticks</b> ) in the appropriate column(s)					
	20 packs	25 packs	<b>Other</b> (indicate pack size)			
			___ packs	___ packs	___ packs	___ packs
<b>Totals</b> (enter here and on Part III, line 1, below) .....						

**Part II - Returns** — include all unstamped cigarettes that were returned to a manufacturer located within New York State

Name, address, and FEIN of each manufacturer to whom unstamped cigarettes were returned	Enter 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>Totals</b> (enter here and on Part III, line 2, below) .....						

<b>Part III - Total sales, transfers, and returns</b>	Enter 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>1</b> Total sales and transfers from Part I .....						
<b>2</b> Total returns from Part II .....						
<b>3 Totals</b> (add lines 1 and 2; enter here and on Form CG-6, Part I, line 8) .....						

## Instructions

### Who must file this schedule

You must file Form CG-6.3, *Schedule D*, if you are a resident cigarette agent (located within New York State) who has:

- sold unstamped cigarettes to customers located within New York State; **or**
- returned unstamped cigarettes to a manufacturer or others located within the state.

**Note:** Cigarette packages stamped with another state's stamps are considered unstamped for New York State tax purposes.

A copy of Schedule D must be attached to each Form CG-6, *Resident Agent Cigarette Tax Report*, that you are required to file on or before the 15th day of the month following the month being reported.

### 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.

### Part I — Sales and transfers

Enter the name, address, and federal employer identification number (FEIN) of each customer located within New York State, including New York State governmental entities, to whom unstamped cigarettes were sold during the period covered by the report. For each customer listed, indicate in the appropriate column the number of cigarettes (**sticks**) sold or transferred.

Include sales to other New York State cigarette stamping agents for resale outside the state.

Do **not** include sales to dealers/vendors located on American Indian reservations. These sales must be reported separately on Form CG-5.4/6.4, *Schedule E*.

Do **not** include sales to U.S. agencies located within New York State on this schedule. These sales should be reported on line 6 of Form CG-6.

Total the number of cigarettes (**sticks**) in each column and enter the result here and in Part III on line 1.

### Part II — Returns

Enter the name, address, and federal employer identification number (FEIN) of each cigarette manufacturer located within New York State to whom unstamped cigarettes were returned during the period covered by the report. For each manufacturer listed, indicate in the appropriate column the number of cigarettes (**sticks**) returned.

Total the number of cigarettes (**sticks**) in each column and enter the result here and in Part III on line 2.

### Part III — Total sales, transfers, and returns

**Line 1** — Enter the total number of cigarettes (**sticks**) from Part I in the appropriate columns.

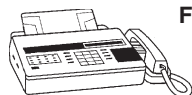
**Line 2** — Enter the total number of cigarettes (**sticks**) from Part II in the appropriate columns.

**Line 3** — Add the amounts in each column. Enter the total here and on Form CG-6, Part I, line 8.

### Need help?



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



**Fax-on-demand forms:** Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



**Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.  
To order forms and publications: 1 800 462-8100  
Business Tax Information Center: 1 800 972-1233  
From areas outside the U.S. and outside Canada: (518) 485-6800



**Hotline for the hearing and speech impaired:** If you have access to a telecommunications device for the deaf (TDD), contact us at 1 800 634-2110. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.



**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, please call 1 800 972-1233.