



Resident Agent Cigarette Tax Report

Transaction and Transfer Tax 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: _____

Change of business information - If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95. If only your address has changed, you may file Form DTF-96. You can get forms from our Web site, by fax, 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 (sticks) in the appropriate columns				
		20 packs	25 packs	Other (indicate pack size)		
				_____ packs	_____ packs	_____ packs
1	Opening inventory	1				
2	Additions to inventory (from Form CG-6.1, Schedule A)	2				
3	Unstamped cigarettes (sticks) available for sale (add lines 1 and 2)	3				
4	Ending inventory	4				
5	Balance (subtract line 4 from line 3)	5				
6	Sales to agencies of the United States	6				
7	Sales/transfers outside New York State (from Form CG-6.2, Schedule C)	7				
8	Sales/transfers inside New York State (from Form CG-6.3, Schedule D)	8				
9	Sales to vendors on Indian Reservations (from Form CG-5.4/6.4, Schedule E)	9				
10	Total sales/transfers of unstamped cigarettes (add lines 6 through 9)	10				
11	Cigarettes to be accounted for (subtract line 10 from line 5)	11				

Instructions for Part I

Line 1 — Enter the number of unstamped 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 unstamped cigarettes (**sticks**) manufactured, purchased, or otherwise acquired during the month for each pack size. 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 — Enter the number of unstamped cigarettes (**sticks**) on hand at the end of the month for each pack size. The amount on line 4 is your closing inventory for this month, and should also be your opening inventory for next month.

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

Line 7 — Enter the number of unstamped cigarettes (**sticks**) sold to customers, transferred, or returned to cigarette manufacturers located outside the state for each pack size. 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 — 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 for each pack size. 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.

Instructions for Part I (continued)

Line 9 — 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.

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.

Part II — 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
12	Inventory of unaffixed stamps at beginning of the month	12			
13	Unaffixed tax stamps purchased during the month	13			
14	Total (add lines 12 and 13)	14			
15	Inventory of unaffixed stamps at end of the month	15			
16	Stamps used this month (subtract line 15 from line 14)	16			
17	Stamps required to be affixed to packs of cigarettes	17			
18	Difference (subtract line 17 from line 16 and attach an explanation)	18			

Instructions for Part II

Line 12 — 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 15 — 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 17 — 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*.

Line 18 — If the amounts on lines 16 and line 17 are not the same, enter the amount of the difference and attach an explanation as to why the amounts on line 16 and 17 do not match.

Part III — Report of cigarette stamps affixed to packs in inventory at end of month (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
19	Tax stamps affixed to packs of cigarettes in inventory at end of month	19			

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

Mail your report and any related schedules and attachments to: **NYS TAX DEPARTMENT, TTTB FACCTS - CIGARETTE TAX, W A HARRIMAN CAMPUS, ALBANY NY 12227**

Need help?

-  **Internet access:** www.nystax.gov
(for information, forms, and publications)
-  **Fax-on-demand forms:** 1 800 748-3676
-  **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
-  **Hearing and speech impaired**
(telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

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 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 Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.