



Schedule C — Sales, Transfers, and Returns of Unstamped Cigarettes Outside 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:

Cigarettes transferred from New York State to: (state or province)

Complete a separate Schedule C for each state or province into which you shipped, transferred, or returned unstamped cigarettes.

Part I - Sales and transfers — include all sales and transfers of unstamped cigarettes (sticks) to persons or business locations outside New York State

Table with 7 columns: Name, address, and FEIN of each person/business to whom unstamped cigarettes were sold or transferred; 20 packs; 25 packs; Other (indicate pack size) with sub-columns for ___ packs.

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

Table with 7 columns: Name, address, and FEIN of each manufacturer to whom unstamped cigarettes were returned; 20 packs; 25 packs; Other (indicate pack size) with sub-columns for ___ packs.

Part III - Total sales, transfers, and returns. Table with 7 columns: 1 Total sales and transfers from Part I; 2 Total returns from Part II; 3 Totals (add lines 1 and 2; enter here and on Form CG-6, Part I, line 7).

Instructions

Who must file this schedule

You must file Form CG-6.2, *Schedule C*, if you are a resident cigarette agent who has:

- sold unstamped cigarettes to out-of-state customers;
- transferred unstamped cigarettes to your own business locations outside New York State; **or**
- returned unstamped cigarettes to an out-of-state manufacturer.

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

A separate Schedule C must be completed and filed for each state or province to which the unstamped cigarettes were sold, transferred, or returned.

A copy of each Schedule C 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 the month and year of the period covered by this schedule.

Enter your legal name and your federal employer identification number (FEIN).

Part I — Sales and transfers

Enter the name, address, and federal employer identification number (FEIN) of each out-of-state customer to whom unstamped cigarettes were sold, or the name and address of your out-of-state business location to which you transferred unstamped cigarettes during the period covered by the report. For each customer or location listed, indicate for each pack size the number of cigarettes (**sticks**) sold or transferred.

Do **not** include sales to U.S. agencies located outside 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 outside 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 from Part I in the appropriate columns.

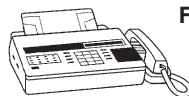
Line 2 — Enter the total number of cigarettes from Part II in the appropriate columns.

Line 3 — Add the amounts in each column. Enter the total here and on Form CG-6, Part I, line 7.

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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.