General information
Use Form CG-5/6-ATT to report packages of cigarettes to which you affixed stamps during the month.

Stamping agents who have not received a properly completed Form CG-30, Certification of Tobacco Master Settlement Agreement Status, from a manufacturer may not affix New York cigarette tax stamps to that manufacturer's cigarettes.

Except for sales to the Oneida Nation of New York, all packages of cigarettes sold to Indian nations or tribes and reservation cigarette sellers located on reservations in New York State are required to have New York tax stamps affixed to them. Include these packs of cigarettes in the number of packs to which you affixed New York State tax stamps during the period covered by this report.

Taxpayer identification and tax period
Enter your legal name, your federal employer identification number (FEIN), and the month and year of the period covered by this schedule.

Part I — Direct purchases
Section A — Participating manufacturers
List cigarette packs purchased directly from manufacturers to which you affixed New York State tax stamps during the month. A participating manufacturer is a manufacturer in the Tobacco Master Settlement Agreement as defined in Public Health Law section 1399-pp. You can determine if the manufacturer is a participating manufacturer from reviewing the manufacturer's Form CG-30, Certification of Tobacco Master Settlement Agreement Status, filed by the manufacturer with you for the current annual period.

Column A — Enter the name and address of each cigarette participating manufacturer whose product you stamped during the month. (Report cigarette packs you stamped during the month that were not purchased directly from the manufacturer in Part II.)

Column B — Enter the FEIN of each participating manufacturer listed in Column A. If the manufacturer does not have an FEIN, indicate N/A.

Column C — List all brands of cigarettes purchased from each participating manufacturer.

Section B — Non-participating manufacturers
List cigarette packs purchased directly from non-participating manufacturers to which you affixed New York State tax stamps during the month. A non-participating manufacturer is a manufacturer defined in the Tobacco Master Settlement Agreement, in full compliance with the provisions of Public Health Law section 1399-pp, that has established the required escrow fund. You can determine if the manufacturer is a non-participating manufacturer from reviewing the manufacturer's Form CG-30, Certification of Tobacco Master Settlement Agreement Status, filed by the manufacturer with you for the current annual period.

Column A — Enter the name and address of each non-participating cigarette manufacturer whose product you stamped during the month. (Report cigarette packs you purchased during the month that were not purchased directly from the manufacturer in Part II.)

Column B — Enter the FEIN of each non-participating manufacturer listed in Column A. If the manufacturer does not have an FEIN, indicate N/A.

Column C — List all brands of cigarettes purchased from each non-participating manufacturer.

Column D — For each brand of cigarettes listed in Column C, indicate by pack size, the number of packs of cigarettes to which you affixed either state only or joint state/city tax stamps during the month. Do not include packs of cigarettes purchased that were not stamped during the period covered by this report. Attach additional sheets if necessary.

Part II — Non-direct purchases
Non-direct purchases are cigarette packs purchased from suppliers other than manufacturers to which you affixed New York State tax stamps during the month.

Column A — Enter the name, address, and FEIN of each supplier whose product you stamped during the month. If the supplier does not have an FEIN, indicate N/A. (Report cigarettes you stamped that were purchased directly from the manufacturer in Part I.)

Column B — For each brand listed in Column C, enter the name, address, and FEIN of the manufacturer (if known) or the first purchaser of the cigarettes. The manufacturer is the cigarette manufacturer who manufactured cigarettes that it intended to be sold in the United States, including cigarettes intended to be sold in the United States through an importer. These cigarettes have the required health warnings on the original packaging. The first purchaser is the person or other entity responsible for the cigarettes being designated for sale in the United States, if they were not originally intended for sale in the United States by the manufacturer. If you have purchased cigarettes that have been re-packaged for sale in the United States (i.e., required health warnings have been affixed), the cigarettes were not intended by the manufacturer to be sold in the United States.

Column C — List all brands of cigarettes purchased from each supplier. If you purchased a particular brand from more than one supplier, be sure to list it for each supplier.

Column D — For each brand of cigarettes listed in Column C, indicate by pack size, the number of packs of cigarettes to which you affixed either state only or joint state/city tax stamps during the month. Do not include packs of cigarettes purchased that were not stamped during the period covered by this report. Attach additional sheets if necessary.

Need help?
- Visit our Web site at www.tax.ny.gov
  - get information and manage your taxes online
  - check for new online services and features
- Telephone assistance
- 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
- 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, call the information center.