



Wholesale Dealer of Cigarettes Informational Return

Employer identification number (EIN)	Legal name (corporation, partnership, or individual name)	Quarterly period ending (mm/dd/yy)
Trade name		Mark an X in all that apply (see instructions) <input type="checkbox"/> No business this quarter <input type="checkbox"/> Cancel license <input type="checkbox"/> Amended return
Street address		
City, state, and ZIP code	Business telephone number ()	

Sales and transfers – List all sales and transfers during the previous quarter (see instructions; attach additional sheets if necessary).

A Name and address of customer	B EIN of customer	C Date of transaction (mm/dd/yy)	D Number of cartons sold and/or transferred to customers	E Sales price of cigarettes sold and/or transferred to customers	F Sales price of tobacco products sold and/or transferred to customers	G Sales price of non-cigarette items sold and/or transferred to customers	H Total (E + F + G)

Total from additional sheet(s) attached.....							
Total sales and transfers.....							

Certification: I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.							
Authorized person	Printed name of authorized person	Signature of authorized person			Official title		
	E-mail address of authorized person	Telephone number ()		Date			
Paid preparer use only <i>(see instr.)</i>	Firm's name (or yours if self-employed)		Firm's EIN		Preparer's PTIN or SSN		
	Signature of individual preparing this return		Address (number and street)		City		State ZIP code
	E-mail address of individual preparing this return		Preparer's NYTPRIN	or	Excl. code	Date	

Instructions

Who must file

Every licensed wholesale dealer of cigarettes, including a wholesale dealer who is also an agent, must file this return.

When to file

You must file this return on or before the 20th day of the month following the end of the previous quarter.

Identification information

Wholesale dealer information – Enter your employer identification number (EIN), legal name, trade name (if applicable), street address, and business telephone number.

Return period – Enter the ending date of the quarter covered by this return.

Check boxes

No business this quarter – Mark an **X** in this box if you did no business in this quarter.

Cancel license – Mark an **X** in this box if you are requesting that your license be canceled.

Amended return – Mark an **X** in this box if this return corrects a previous return. Indicate the quarter and year of the return you are correcting. The amended return should show the correct figures for that quarter, not the difference. An explanation of the changes must accompany the amended return.

Sales and transfers

Columns A and B – Name, address, and EIN of customer – Enter the name, address and EIN of every customer to whom cigarettes, tobacco products, or non-cigarette items have been sold or transferred during the quarter.

Column C – Date of transaction – Enter the date that the cigarettes, tobacco products, or non-cigarette items were sold or transferred to the customer.

Column D – Number of cartons sold and/or transferred to customers – Enter the quantity of cartons of cigarettes sold or transferred to each customer during the quarter.

Columns E, F, and G – Enter the total sales price of cigarettes, tobacco products and non-cigarette items sold or transferred to each customer during the quarter. *Total sales price* includes the number of units sold, multiplied by the selling price, less any returns for each customer.

Example: *In June 2010, a wholesale dealer sold 10 cartons of cigarettes to retail dealer A for \$62.50 per carton. In August 2010, retail dealer A returned 2 cartons of cigarettes that they purchased for \$62.50 per carton. The total sales price of cigarettes sold to retail dealer A for the quarter ending August 31, 2010, would be \$500.*

$(\$62.50 \times 10 = \$625. \$62.50 \times 2 = 125. \$625 - \$125 = \$500)$

Column H – Total – Enter the combined sales price of sales and transfers to customers (columns E, F, and G) from each row.

Certification

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, date, telephone number, and email address. If you are a sole proprietor, you must sign the return and print your name, title, date, telephone number, and email address.

If you do not prepare the return yourself, sign, date, and provide the requested authorized person (taxpayer) information. The preparer must also sign the return and print his or her name, preparer identification numbers, address, email address, firm's name, and firm's employer identification number.

Paid preparer's responsibilities – Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN **or** an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business' return

See our website for more information about the tax preparer registration requirements.

Where to file

Mail your return and any related attachments to:

**NYS TAX DEPARTMENT
CIGARETTE TAX
W A HARRIMAN CAMPUS
ALBANY NY 12227-2292**

Private delivery services – See Publication 55, *Designated Private Delivery Services*, if not using U.S. Mail.

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Need help?



Visit our website at **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