

# Cigarette Tax Floor Tax Return

To be filed by all cigarette tax agents, wholesale dealers including vending machine operators, and retail dealers who have an inventory of cigarettes and/or stamps as of close of business **February 29, 2000.**

Read instructions before completing this return. This return must be filed on or before **May 22, 2000.** Keep a copy for audit purposes for a period of at least three years.

Please print or type	Wholesale license number	Agent's license number (if applicable)	Sales tax identification number	
	Business name as shown on cigarette license			
	Address (number and street or rural route)			
	City, village or post office	State	ZIP code	Telephone number ( )

Effective March 1, 2000, the New York State excise tax on cigarettes increased from 56¢ to \$1.11 per pack of 20 cigarettes; the joint New York State and New York City rate increased from 64¢ to \$1.19 per pack of 20 cigarettes.

- A. Election to pay in two installments (If Yes, line 14 must be greater than \$200; see instructions.) Check Yes or No:  Yes  No
- B. Business activities: Cigarette tax agent  Yes  No Wholesale dealer  Yes  No  
Retail dealer  Yes  No Vending machine operator  Yes  No

Vendors having more than one business location are required to file a consolidated return and must complete Schedule A before making entries below. Vending machine operators must complete Schedule B before making entries below.

**I Inventory of unstamped cigarette packs and unaffixed tax stamps at the old rate. To be completed by cigarette tax agents only.**

		Floor Tax Rate	
1	Number of packs of unstamped cigarettes on hand .....		
2	Number of unaffixed 56¢ state-only tax stamps on hand .....	x \$ .55 = \$	
3	Number of unaffixed 64¢ joint tax stamps on hand .....	x \$ .55 = \$	
4	Number of unaffixed 28¢ state tax stamps for packs of 10 cigarettes on hand .....	x \$ .275 = \$	
5	Number of unaffixed 32¢ joint tax stamps for packs of 10 cigarettes on hand .....	x \$ .275 = \$	
6	Number of unaffixed 70¢ state tax stamps for packs of 25 cigarettes on hand .....	x \$ .6875 = \$	
7	Number of unaffixed 80¢ joint tax stamps for packs of 25 cigarettes on hand .....	x \$ .6875 = \$	
8	Floor tax due on unaffixed stamps (cigarette agents only; add lines 2-7) .....		8

**II Inventory of cigarette packs stamped at the pre-March 1, 2000, rate. To be completed by cigarette tax agents, wholesale dealers, vending machine operators and retail dealers.**

9	Number of packs of cigarettes with New York State only tax stamps (2 packs of 10 = 1 pack of 20; 1 pack of 25 = 1.25 packets of 20) .....	9	
10	Number of packs of 20 cigarettes with joint New York State and New York City tax stamps (2 packs of 10 = 1 pack of 20; 1 pack of 25 = 1.25 packs of 20) .....	10	
11	Total number of packs of cigarettes with tax stamps on hand (add lines 9 and 10) .....	11	
12	Floor tax per pack of 20 cigarettes .....	12	.55
13	Floor tax due on cigarettes stamped at the old rate (multiply line 11 by line 12) .....	13	
14	Total floor tax due (add lines 8 and 13) .....	14	

**III Amount due**

15	If the amount on line 14 is greater than \$200, enter the amount of payment you choose to defer until September 20, 2000. If the amount on line 14 is \$200 or less, enter "0" (see instructions) .....	15	
16	Amount due with the filing of this return. If you elect to pay in two installments, you must pay at least 25% of the floor tax due, but not less than the minimum payment of \$200. (subtract line 15 from line 14) .....	16	
17	Penalty if filed after May 22, 2000 (see instructions) .....	17	
18	Interest if filed after May 22, 2000 (see instructions) .....	18	
19	Total amount due (add lines 16, 17, and 18). Pay this amount .....	19	
20	Enter the amount of remittance. Attach check or money order payable to <b>NYS Cigarette Tax</b> . Mail to: NYS TAX DEPARTMENT, CIGARETTE FLOOR TAX, PO BOX 1833, ALBANY NY 12201-1833. (See Mailing Instructions on page 4. For prompt, accurate delivery, use return envelope provided, if applicable) .....	20	

Important: Failure to file this return and pay the floor tax due will result in the imposition of civil penalties and interest under Article 20 of the New York State Tax Law and may result in criminal penalties under Article 37 of the Tax Law.

Do not write in this space

I hereby certify that this return is true and correct.

Signature	Title	Date
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**Schedule A - Consolidated filers**

The schedule below must be completed by vendors who are filing one floor tax return for cigarettes that are stored, kept, or offered for sale at more than one location. Report the inventory of stamped packs of cigarettes on hand as of the close of business on February 29, 2000, at each location. Keep the original inventory report for inspection at each location.

Note: 2 packs of 10 = 1 pack of 20  
 1 pack of 25 = 1.25 packs of 20

**Give totals by packs of 20 cigarettes, not cartons, at each location**

Business name, address, and sales tax and cigarette tax identification numbers of each location where cigarettes are stored, kept, or offered for sale	1 Number of packs with New York State stamp only	2 Number of packs with New York State and New York City joint stamps
<b>Totals</b> →		

Include column 1 total on line 9 on page 1

Include column 2 total on line 10 on page 1

**Schedule B - Vending machine operators**

In the columns below, list your warehouse as well as each vending machine separately.

Give the business name and address where each machine is located, and the identification or control card number and inventory of each machine.

Business name and address where cigarettes are stored, kept, or retained (Report each vending machine separately)	Identification or control card number of each vending machine	1 Number of packs of 20 New York State stamped cigarettes	2 Number of packs of 20 New York State and New York City joint stamped cigarettes
<b>Totals</b> →			

Include column 1 total on line 9 on page 1

Include column 2 total on line 10 on page 1

**Mailing Instructions**

1. Attach check or money order payable, in U.S. funds, to ***NYS Cigarette Tax***.
2. Include on your check or money order ***Form CG-11***, your identification number, and the period covered by this return.
3. Please mail to:

**NYS TAX DEPARTMENT  
CIGARETTE FLOOR TAX  
PO BOX 1833  
ALBANY NY 12201-1833**