

Instructions

Who must file this schedule

You must file Form CG-112.3 if you are a resident cigarette agent who has:

- sold unstamped cigarettes (see definition below) to out-of-state customers;
- transferred unstamped cigarettes to your own business' locations outside New York State; or
- returned unstamped cigarettes to the manufacturer because the cigarettes were received in error or were unsaleable.

You must complete a **separate** schedule for each state or province to which the cigarettes were sold or transferred. Attach a copy of this schedule to each Form CG-6, *Resident Agent Cigarette Tax and Prepaid Sales Tax Return*, that you are required to file (in duplicate) on or before the 15th day of the month following the month being reported.

- Note:** 1. The unstamped cigarettes listed on this schedule must have been sold, transferred, or returned from a location within New York State to a location outside New York State.
2. File Form CG-114, *Claim for Redemption/Refund of Cigarette Tax Stamps and Prepaid Sales Tax*, to claim a refund of tax paid on packages of cigarettes for which New York State tax stamps were affixed but were subsequently canceled, or on New York State stamped packages returned to the manufacturer. File Form CG-114 to claim redemption for unused or damaged New York State cigarette tax stamps. You may request a copy of this form by calling toll free 1 800 462-8100. From areas outside the U.S. and outside Canada, call (518) 485-6800.
 3. To claim a refund of New York City cigarette tax, write to the City of New York, Department of Finance, 345 Adams Street, Brooklyn NY 11201, or call (718) 403-4318. The city refund claim form, Form CTX-RFD-A, must be filed within ninety (90) days from the date of payment for the stamps.

Definitions

Stamp or cigarette stamp is any adhesive stamp, metered stamp, heat transfer stamp, or other form of evidence of payment of the cigarette tax and, as of September 1, 1995, the prepayment of sales tax.

Package is any individual package, box, or other container in or from which retail sales of cigarettes are normally made or intended to be made.

Unstamped cigarettes, for New York State tax purposes, are packages of cigarettes that have no **New York State** tax stamps affixed. Therefore, cigarette packages stamped with another state's stamps are considered *unstamped* for New York State tax purposes.

Tax period and taxpayer identification

Enter the month and year of the period covered by this schedule.

Enter your legal name and complete address. Enter your federal identification number or social security number, agent's license number, and New York State sales tax identification number.

Part I — Sales and transfers

Enter the name and address of the out-of-state person to whom unstamped cigarettes were sold or transferred, whether or not such cigarettes were tax-paid for a state or province other than New York State (that is, another taxing jurisdiction's stamps were affixed to the packages). Enter the number of cigarettes in the appropriate columns, and the total number of cigarettes for each column.

Part II — Returns

Enter the name and address of the manufacturer to whom cigarettes received in error or unsaleable cigarettes were returned, and whether or not such cigarettes were tax-paid for another taxing jurisdiction (that is, another taxing jurisdiction's stamps are affixed to the packages). Enter the number of cigarettes in the appropriate columns, and the total number of cigarettes for each column.

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 each column. Enter the total on line 3 and on Form CG-6, line 7.