



Cigarette Use Tax Return
Tax Law — Article 20

This return must be filed within 24 hours after the tax liability is incurred.
You may also have to file Form ST-130, Purchaser's Report of Sales and Use Tax. (See instructions.)
Keep a copy of both forms for your records.

Read the instructions carefully before completing this return.

Please print or type	Name	Federal identification number	Social security number
	Street address		
	City	State	ZIP code

Computation of cigarette use tax

New York State

1 Enter total number of packages of cigarettes from Schedule A, column H	1	
2 New York State use tax rate (per standard package of 20 cigarettes)	2	\$1.11
3 New York State use tax due (multiply line 1 by line 2)	3	

New York City

4 Enter total number of packages of cigarettes from Schedule B, column H	4		
5 New York City use tax rate (per standard package of 20 cigarettes)	5	0.08	
6 New York City use tax due (multiply line 4 by line 5)	6		
7 Total New York State and New York City use tax due (add lines 3 and 6)	7		
8 Penalty (see instructions)	8		
9 Interest (see instructions)	9		
10 Total amount due (add lines 7, 8 and 9)	10		

Attach your check or money order payable to: **Commissioner of Taxation and Finance.**
Attach photocopies of the purchase invoices.

Certification: I hereby certify to the best of my knowledge and belief that this is a true, correct and complete return.

Authorized signature	Official title	Date
Signature of individual or name of firm preparing this return	Preparer's address	Date

Privacy notification

The right of the Commissioner of Taxation and Finance and the Department of Taxation and Finance to collect and maintain personal information, including mandatory disclosure of social security numbers in the manner required by tax regulations, instructions, and forms, is found in Articles 8 and 20 of the Tax Law; and 42 USC 405(c)(2)(C)(i).
The Tax Department uses this information primarily to determine and administer the tax on cigarettes and tobacco products under the Tax Law, and for any other purpose authorized by law.
Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 924, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and outside Canada, call (518) 485-6800.

Mail to: **NYS TAX DEPARTMENT, CIGARETTE TAX, TTTB FACCTS - R & B UNIT,
BUILDING 8 - 855, W A HARRIMAN CAMPUS, ALBANY NY 12227**

Unstamped cigarettes purchased or otherwise acquired for which the New York State and/or New York City cigarette tax has not been paid (i.e., New York State and/or New York City cigarette tax stamps are not affixed to the package of cigarettes).

Complete Schedule A and/or Schedule B as applicable. Attach additional sheets if necessary. (See instructions.)

Schedule A - New York State (columns E through H are on page 3)

A Date of use	B Name and address of supplier	C Brand name	D Mail order (check appropriate box)
			Yes <input type="checkbox"/> No <input type="checkbox"/>
			Yes <input type="checkbox"/> No <input type="checkbox"/>
			Yes <input type="checkbox"/> No <input type="checkbox"/>

Schedule B - New York City (columns E through H are on page 3)

A Date of use	B Name and address of supplier	C Brand name	D Mail order (check appropriate box)
			Yes <input type="checkbox"/> No <input type="checkbox"/>
			Yes <input type="checkbox"/> No <input type="checkbox"/>
			Yes <input type="checkbox"/> No <input type="checkbox"/>

Complete Column G worksheet below.

Column G worksheet

*Nonstandard packages: Count two packages of 10 cigarettes as one package of 20; count one package of 25 cigarettes as 1¼ (1.25) packages of 20. The total on line 3 should equal the total of Schedule A or B, column G (if not, explain).

New York State		New York City	
1 _____ ÷ 2 = _____ (packages of 10 cigarettes) (packages of 20 cigarettes)	1 _____ ÷ 2 = _____ (packages of 10 cigarettes) (packages of 20 cigarettes)		
2 _____ × 1.25 = _____ (packages of 25 cigarettes) (packages of 20 cigarettes)	2 _____ × 1.25 = _____ (packages of 25 cigarettes) (packages of 20 cigarettes)		
3 Total (add lines 1 and 2)	3 Total (add lines 1 and 2)		

Explanation: _____

Schedule A - New York State (continued from page 2)

E Nature of use (self-use, gift, etc.)	F Standard packages (20 cigarettes per package)	G Nonstandard packages (other than 20 cigarettes per package)*	H Total packages (add columns F and G)
Total, column G			
Total, column H (enter here and on page 1, line 1)			

Schedule B - New York City (continued from page 2)

E Nature of use (self-use, gift, etc.)	F Standard packages (20 cigarettes per package)	G Nonstandard packages (other than 20 cigarettes per package)*	H Total packages (add columns F and G)
Total, column G			
Total, column H (enter here and on page 1, line 4)			

Instructions

Who is subject to the cigarette use tax

The state excise tax on cigarettes has two components that together ensure that the proper New York State cigarette tax is paid: (1) the cigarette tax imposed on possession for sale in the state pursuant to section 471 of the Tax Law (Cigarette Tax); and (2) the cigarette use tax imposed pursuant to section 471-a of the Tax Law.

The state cigarette use tax must be paid by any person who uses (i.e., possesses, stores, retains, imports, etc.) cigarettes in the state, not including possession for sale, on which the cigarette tax has not been paid and where the use of the cigarettes is not exempt from the Article 20 tax. Additionally, there is a city excise tax on cigarettes **used** in New York City.

In some instances, only the state cigarette use tax or the city cigarette use tax may be due. In other instances, the city of New York use tax may be due on a different number of packages of cigarettes than those subject to the state cigarette use tax.

For example:

1. A person purchases cigarettes bearing New York State tax stamps in upstate New York and subsequently uses them in New York City. No New York State cigarette use tax is due since the state cigarette tax was paid at the time of purchase (as evidenced by the affixed tax stamps). However, the city of New York cigarette use tax has **not** been paid and is due.

2. A person brings unstamped packages of cigarettes or packages of cigarettes bearing the tax stamps of another state into New York State, uses a portion of them in New York City, and uses the remaining packages outside New York City. The entire quantity would be subject to the state cigarette use tax. However, the city cigarette use tax is due only on the portion used in New York City.

Note: The applicable rate of cigarette use tax is equal to the applicable rate of cigarette tax. Either the cigarette tax or the cigarette use tax must be paid.

When to file Form CG-15

Form CG-15 must be filed and the use tax paid within 24 hours after the liability for cigarette use tax occurs (i.e., within 24 hours after the bringing, receiving, or other use of cigarettes in New York State and/or the city of New York, other than possession for sale).

Note: A person that possesses cigarettes for purposes of sale may be required to be licensed with New York State as an agent and/or cigarette wholesale dealer, as well as registered as a retail dealer. Applications, information, and the appropriate tax returns for **New York State** may be requested by contacting the NYS Tax Department at the telephone numbers listed at the end of these instructions. In addition, a person who possesses cigarettes for sale within the city of New York may be required to be licensed with **New York City** as an agent and/or cigarette wholesale

dealer. Applications, information, and the appropriate tax returns for New York City may be requested by contacting the Department of Finance for the city of New York.

Rates

The New York State cigarette use tax rate is 55.5 cents for each 10 cigarettes or fraction thereof, or \$1.11 on a standard package of 20 cigarettes. If the package of cigarettes contains more than 20 cigarettes, the tax rate on the number of cigarettes in excess of 20 is 27.75 cents for each five cigarettes or fraction thereof. Therefore, the state use tax on a package of 25 cigarettes is \$1.3875.

The city of New York cigarette use tax rate is 4 cents for each 10 cigarettes or fraction thereof, or 8 cents on a standard package of 20 cigarettes. If the package of cigarettes contains more than 20 cigarettes, the tax rate on the number of cigarettes in excess of 20 is 2 cents for each five cigarettes or fraction thereof. Therefore, the city of New York use tax on a package of 25 cigarettes is 10 cents.

Accordingly, the combined New York State and city of New York use tax on a standard package of 20 cigarettes is \$1.19, and \$1.4875 on a package of 25 cigarettes.

For purposes of this use tax return, the use tax due will be figured on the basis of 20 cigarettes per pack to simplify the computations. See Schedule A and Schedule B.

Exemptions from the cigarette use tax

The applicable New York State use tax, city of New York use tax, or combined state and city use taxes are imposed on cigarettes used in the state or within the state and city of New York, unless:

- the cigarette tax (imposed pursuant to Tax Law, section 471) has been paid, as evidenced by the presence of New York State or New York State and city joint tax stamps affixed to the packages of cigarettes; or
- the cigarettes being used are specifically exempted from the cigarette tax by section 471 of the Tax Law (thus, governmental use by the United States, the state of New York, and the United Nations, and use by authorized persons purchasing from a voluntary unincorporated organization of the armed forces of the U.S. are exempt uses); or
- the cigarettes being used are brought into the state (or into the state and city) on or in the possession of the user, and the number of cigarettes does not exceed 400 (i.e., two cartons or less of standard packages of cigarettes).

Notes: Cigarettes shipped into New York by mail are **not** brought into the state **on or in the possession of the user**, and therefore do not qualify for the last exemption.

If more than 400 cigarettes are brought into the state (or into the state and city), then all of the cigarettes are subject to tax(es).

Cigarettes acquired by an individual to be given as a gift to another individual are **not** exempt because the law does not exempt gifts of cigarettes.

Definitions

Use means the exercise in New York State of any right or power, actual or constructive, with respect to cigarettes; and includes, but is not limited to, the receipt, storage or any keeping or retention for any length of time, but does not include possession for sale.

Cigarette means any roll for smoking made wholly or in part of tobacco or any other substance, regardless of size, shape, or whether such tobacco or substance is flavored, adulterated, or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material except tobacco.

Person includes an individual, copartnership, society, association, corporation, joint stock company, and any combination of individuals and also an executor, administrator, receiver, trustee, or other fiduciary.

Package means the individual package, box, or other container in or from which retail sales of cigarettes are usually made or intended to be made.

Stamp or *cigarette tax stamp* means any adhesive stamp, metered stamp, heat transfer stamp, or other form or evidence of payment of the cigarette tax prescribed by the Commissioner of Taxation and Finance and the Commissioner of Finance of the city of New York.

Unstamped cigarettes means packages of cigarettes upon which the appropriate New York State or New York State and city of New York joint stamps evidencing payment of the state or state and city taxes have not been affixed. Packages of cigarettes bearing another state's cigarette stamps are **not** stamped for purposes of the New York cigarette taxes and do not evidence payment of the New York taxes.

Taxpayer identification

Enter your legal name, complete address, and your social security number in the space provided on the front of this form. If other than an individual, enter your federal identification number.

Schedule A and Schedule B

Complete **Schedule A** if the **New York State cigarette tax** has not been paid on cigarettes purchased or otherwise acquired for use in the state.

Complete **Schedule B** if the **city of New York cigarette tax** has not been paid on cigarettes purchased or otherwise acquired for use in New York City.

If both the New York State and city of New York use taxes are due on the same package of cigarettes, complete Schedule A **and** Schedule B for such cigarettes.

List the date(s) of use (i.e., the date that the cigarettes were received, stored, possessed, etc. in the state/city); the name and address of each supplier; the brand name(s) of the cigarettes; whether or not the cigarettes were purchased via mail order; the nature of the use (self-use, gift, etc.); and the number of packages of cigarettes calculated on the basis of **20 cigarettes per package (count two packages of 10 cigarettes as one package of 20, and one package of 25 cigarettes as 1.25 packages of 20 cigarettes)**.

If more than one purchase is made on the same date from the same source, make a separate listing for each. Attach additional sheets if necessary.

Attach a copy of the purchase invoice (or any other documents available) to substantiate your entries.

Computation of use tax

Line 1 — Enter the total number of packages of cigarettes used in New York State from Schedule A, column H.

Line 2 — No entry required. (Lists the current New York State use tax rate imposed on cigarettes in standard packages of 20 cigarettes.)

Line 4 — Enter the total number of packages of cigarettes used in New York City from Schedule B, column H.

Line 5 — No entry required. (Lists the current New York City use tax rate imposed on cigarettes in standard packages of 20 cigarettes.)

Line 8 — Penalty — For failure to pay any tax due, the penalty is 50% of the tax due for the first month or part of the month, plus 1% of the tax due for each month thereafter.

In addition, failure to file the required returns or to pay any tax due under Article 20 of the Tax Law may result in the imposition of criminal penalties under Article 37 of the Tax Law.

Line 9 — Interest is computed at the rate set by the Commissioner of Taxation and Finance and is compounded daily. Interest is computed from the date the tax was due until the date the tax is paid. Interest is a charge for the use of state funds and may not be waived. If you require assistance in the computation of interest, call the tax information number listed below.

Payment

Make your check or money order payable to: **Commissioner of Taxation and Finance**.

Attach your remittance and the photocopies of the purchase invoices to the return and mail to: NYS Tax Department, Cigarette Tax, TTTB FACCTS - R & B Unit, Building 8 - 855, W A Harriman Campus, Albany NY 12227.

Form ST-130, Purchaser's Report of Sales and Use Tax

If you purchase cigarettes without paying the New York State and/or local sales tax, or if you purchase cigarettes and pay an amount of sales tax that is less than the combined sales tax rate of the New York State taxing jurisdiction where such items are to be used, you must file **Form ST-130, Purchaser's Report of Sales and Use Tax**. This return must be filed within 20 days after the tax liability is incurred in order to remit payment of the difference between the amount of sales tax paid (if any) on the purchase of the cigarettes and the amount of sales tax properly due on the use of the item in this state. When determining the amount of use tax (which is equivalent to sales tax) to be paid with Form ST-130, the state excise tax (i.e., the state cigarette tax or the state cigarette use tax) must be included in the cost of the item before calculating the amount upon which the use tax (sales tax equivalent) is computed.

Need help?

Tax information: 1 800 225-5829

Forms and publications: 1 800 462-8100

Refund status: Access our website or call 1 800 443-3200; if electronically filed, 1 800 353-0708; direct deposit refunds, 1 800 321-3213

From outside the U.S. and outside Canada: (518) 485-6800

Fax-on-demand forms: 1 800 748-3676

Internet access: <http://www.tax.state.ny.us>

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110