



Claim for Redemption/Refund of Cigarette Tax Stamps and Prepaid Sales Tax

(Sections 476 and 1121 of the Tax Law)

Name of claimant		Type of business - Wholesaler, retailer, etc.		Federal identification number	
Street address				Agent's license number	
City	State	ZIP code	Social security number	NYS Sales tax identification number	

Part I. Claim for Redemption for Unused or Damaged Cigarette Tax Stamps and Prepaid Sales Tax (see note on back)

Date of purchase	Column A Cig Tax Stamp Denomination	Column B Prepaid Sales Tax Per Pack <i>(see instructions)</i>	Column C Number of Stamps	Column D Cig Tax Refund Requested (A × C)	Column E Commission Rate	Column F Commission Amount (D × E)	Column G Cig Tax Refund Less Commission (D - F)	Column H Prepaid Sales Tax Refund Requested (B × C)
	28¢							
	28¢ joint							
	56¢							
	56¢							
	56¢ joint							
	56¢ joint							
	70¢							
	70¢							
	70¢ joint							
	70¢ joint							
Total								

- Total cigarette tax refund less commission (Column G)
- Total prepaid sales tax refund (Column H)
- Total refund requested *(add lines 1 and 2)*

Part II. Claim for Refund for Stamps Affixed to Packages of Cigarettes and Prepaid Sales Tax (see note on back)

Date of purchase	Column A Cig Tax Stamp Denomination	Column B Prepaid Sales Tax Per Pack <i>(see instructions)</i>	Column C Number of Stamps	Column D Cig Tax Refund Requested (A × C)	Column E Commission Rate	Column F Commission Amount (D × E)	Column G Cig Tax Refund Less Commission (D - F)	Column H Prepaid Sales Tax Refund Requested (B × C)
	28¢							
	28¢ joint							
	56¢							
	56¢							
	56¢ joint							
	56¢ joint							
	70¢							
	70¢							
	70¢ joint							
	70¢ joint							
Total								

- Total cigarette tax refund less commission (Column G)
- Total prepaid sales tax refund (Column H)
- Total refund requested *(add lines 1 and 2)*

Certification:

Caution: Read this claim before signing. Presenting a false or fraudulent claim constitutes a felony. (Penal Law, section 175.35).

I hereby certify that the foregoing statement is true and correct in every particular; that the cigarette tax stamps described above were purchased by the claimant herein for the purpose of affixing them to cigarette packages as required by law; that they are no longer required by the claimant for such purpose or they are so damaged as to be unfit for use; that no claim has been hereto presented for the redemption of any of the above described stamps; that no credit for the prepaid sales tax has been heretofore claimed on a sales tax return, and that the refund of the net purchase price of such stamps, including the prepaid sales tax, claimed herein is just and lawfully due from the state of New York.

Signed in _____
(County) (State)

(Signature of owner/officer)

this _____ day of _____, 19 _____

(Title)

Note

All applications for refund of cigarette tax must be filed within **two** years from the time the cigarette tax stamps were affixed or the unused stamps were purchased. All applications for refund of prepaid sales tax must be filed within **three** years from the time the stamps were purchased.

Prepaid Sales Tax — Effective September 1, 1995, sales tax on cigarettes is required to be paid at the time cigarette stamps are purchased. The Tax Law provides that the base retail prices used to compute the amount of prepaid sales tax may be adjusted every September 1.

The following prepayment amounts should be used to complete Column B:

Date of Stamp Purchase	10 Packs	20 Packs	25 Packs
Prior to 9/1/96	7¢	14¢	17½¢
9/1/96 through 8/31/97	7¢	14¢	18¢
9/1/97 through 8/31/98	7¢	15¢	19¢

If you are claiming a refund of prepaid sales tax on stamps purchased during the various periods listed below, compute the refunds separately.

Stamps Purchased	Example: Column B	Column C	Column H
Prior to 9/1/96	17½¢	200 Stamps	\$35
9/1/96 through 8/31/97	18¢	300 Stamps	\$54
9/1/97 or after	19¢	300 Stamps	\$57

Part I — The unused or damaged stamps for which redemption is claimed must accompany this form.

Part II — If the refund claim is for stamps affixed to packages that were returned to the manufacturer, you **must** include with this form a copy of the documentation (Manufacturer's Affidavit and Credit Memorandum) from the manufacturer to support such claim. The refund claim cannot be processed without this documentation.

When the refund claim is for multiple stamps affixed to packages, the stamps must remain attached until inspected and verified by an auditor of the Tax Department. An auditor will be sent to the place where the packages are held soon after being notified of such.

When the refund claim is for the value of stamps affixed to packages that have been sold outside of the state, a statement for each invoice acknowledging receipt of stamped packages of cigarettes, signed by the out-of-state purchaser, must accompany the claim. In addition, this statement must include the date prepared, the name and address of both the purchaser and the seller, the out-of-state location where the cigarettes will be taken and certification that they will not be returned to New York State for sale or use. Remember, the stamps must be obliterated or otherwise voided before the cigarettes are shipped to the out-of-state purchaser.

New York City refund requests must be filed within ninety (90) days from the time payment was made. Applications for refund or inquiries should be made to the **City of New York, Department of Finance, 25 Elm Place, Brooklyn NY 11201.**

For Department Use Only	I certify that I have examined the packages of cigarettes to which the stamps described on the front of this form were attached and have removed or destroyed the stamps in the following quantities and denominations:	

	Signature and full title	Date

For Auditor's Use Only	Amount allowed \$ _____	Audited by _____	_____
		Examiner	Date
	Approved for payment: _____	_____	_____
		Comptroller	Date

Keep a copy of this claim form and other documents for a period of three years.

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 will use 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 result in civil or criminal penalties, or both, under the Tax Law.

This information will be maintained by the Director of the Registration and Data Services Bureau, NYS Tax Department, Building 8 Room 905, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the U.S. and Canada, call (518) 485-6800.

Need Help?

Telephone Assistance is available from 8:30 a.m. to 4:25 p.m., Monday through Friday. **For business tax information and forms**, call the Business Tax Information Center at 1 800 972-1233. **For general information**, call toll free 1 800 225-5829. **To order forms and publications**, call toll free 1 800 462-8100. **From areas outside the U.S. and Canada**, call (518) 485-6800.

Fax-on-Demand Forms Ordering System - Most forms are available by fax 24 hours a day, 7 days a week. Call toll free from the U.S. and Canada 1 800 748-3676. You must use a Touch Tone phone to order by fax. A fax code is used to identify each form.

Internet Access - <http://www.tax.state.ny.us> Access our website for forms, publications, and information.

Hotline for the Hearing and Speech Impaired - If you have access to a telecommunications device for the deaf (TDD), you can get answers to your New York State tax questions by calling toll free from the U.S. and Canada 1 800 634-2110. Assistance is available from 8:30 a.m. to 4:15 p.m., Monday through Friday. If you do not own a TDD, check with independent living centers or community action programs to find out where machines are available for public use.

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, please call the information numbers listed above.

Mailing Address - If you need to write, address your letter to: NYS Tax Department, Taxpayer Assistance Bureau, W A Harriman Campus, Albany NY 12227.

If cigarette stamps are included with this claim, send by **registered mail. Attach additional sheets if necessary.**

**Mail this claim to: NYS TAX DEPARTMENT, TTTB-FACCTS - CIGARETTE TAX,
BLDG. 8 - 855, W A HARRIMAN CAMPUS, ALBANY, NY 12227**