



# Cigarette Tax Floor Tax Return

To be filed by all cigarette stamping agents, wholesale dealers (including vending machine operators), and retail dealers who have an inventory of cigarettes and/or unaffixed tax stamps as of close of business **June 30, 2010**.

Read instructions, Form CG-11-I, before completing. This return must be filed on or before **September 20, 2010**. Keep a copy for audit purposes for at least three years.

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 July 1, 2010, the New York State excise tax on cigarettes increased from \$2.75 to \$4.35 per pack of 20 cigarettes; the joint New York State and New York City rate increased from \$4.25 to \$5.85 per pack of 20 cigarettes.

Business activities:

Cigarette stamping agent	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Wholesale dealer	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Retail dealer	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Vending machine operator	<input type="checkbox"/> Yes	<input type="checkbox"/> No

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

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

		Floor Tax Rate	
<b>1</b> Resident agents only: number of packs of unstamped cigarettes on hand .....	<b>1</b>		
<b>2</b> Number of unaffixed \$2.75 state-only tax stamps on hand.....	<b>2</b>	× \$ 1.60 = \$	
<b>3</b> Number of unaffixed \$4.25 joint tax stamps on hand.....	<b>3</b>	× \$ 1.60 = \$	
<b>4</b> Number of unaffixed \$3.4375 state tax stamps for packs of 25 cigarettes on hand ...	<b>4</b>	× \$ 2.00 = \$	
<b>5</b> Number of unaffixed \$5.3175 joint tax stamps for packs of 25 cigarettes on hand ....	<b>5</b>	× \$ 2.00 = \$	
<b>6</b> Floor tax due on unaffixed stamps ( <i>cigarette agents only; add lines 2 through 5</i> ) .....	<b>6</b>		

### Inventory of cigarette packs stamped at the pre-July 1, 2010 rate. To be completed by cigarette stamping agents, wholesale dealers (including vending machine operators), and retail dealers.

<b>7</b> Number of packs of 20 cigarettes with New York State only tax stamps (1 pack of 25 = 1.25 packs of 20).....	<b>7</b>		
<b>8</b> Number of packs of 20 cigarettes with joint New York State and New York City tax stamps (1 pack of 25 = 1.25 packs of 20) .....	<b>8</b>		
<b>9</b> Total number of packs of cigarettes with tax stamps on hand ( <i>add lines 7 and 8</i> ) .....	<b>9</b>		
<b>10</b> Floor tax per pack of 20 cigarettes .....	<b>10</b>		1.60
<b>11</b> Floor tax due on cigarettes stamped at the old rate ( <i>multiply line 9 by line 10</i> ) .....	<b>11</b>		
<b>12</b> Total floor tax due ( <i>add lines 6 and 11</i> ) .....	<b>12</b>		

### Amount due

<b>13</b> Penalty if filed after September 20, 2010 ( <i>see instructions</i> ) .....	<b>13</b>		
<b>14</b> Interest if filed after September 20, 2010 ( <i>see instructions</i> ) .....	<b>14</b>		
<b>15</b> Total amount due ( <i>add lines 12, 13, and 14</i> ). Pay this amount.....	<b>15</b>		
<b>16</b> Enter the amount of remittance ( <i>see instructions</i> ) .....	<b>16</b>		

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

Do not write in this space

I hereby certify that this return is true and correct.

Signature	Title	Date
E-mail address		

Mail your return and remittance to: **NYS TAX DEPARTMENT  
CIGARETTE FLOOR TAX  
PO BOX 1833  
ALBANY NY 12201-1833**

**Schedule A - Consolidated filers**

The schedule below must be completed by vendors who are filing one floor tax return for cigarettes that are stored 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 June 30, 2010, at each location. Keep the original inventory report for inspection at each location.

Note: 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 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> →		

Column 1 total (enter here and include on line 7)

Column 2 total (enter here and include on line 8)

### 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.

Note: 1 pack of 25 = 1.25 packs of 20

Business name and address where cigarettes are stored or offered for sale <i>(report each vending machine separately)</i>	Identification or control card number of each vending machine	<sup>1</sup> Number of packs of 20 New York State stamped cigarettes	<sup>2</sup> Number of packs of 20 New York State and New York City joint stamped cigarettes
<b>Totals</b> →			

Column 1 total *(enter here and include on line 7)* \_\_\_\_\_ ↑

Column 2 total *(enter here and include on line 8)* \_\_\_\_\_ ↑