



Instructions for Form MT-203-W

Wholesale Dealer of Tobacco Products Informational Return and
Accompanying Schedules (Form MT-203-W-A and Form MT-203-W-T)

MT-203-W-I

(5/16)

General information

Who must file

Every wholesale dealer must file Form MT-203-W unless the wholesale dealer is:

- licensed only to operate vending machines, or
- appointed or required to be appointed as a distributor of tobacco products by the Tax Department.

A wholesale dealer is required to be appointed as a distributor of tobacco products if the dealer imports or causes to be imported more than 50 cigars (including little cigars) or more than one pound of tobacco for resale in New York State or manufactures any tobacco products in New York State. In that case, the dealer should **not** file Form MT-203-W, but should request appointment as a distributor and file Form MT-203, *Distributor of Tobacco Products Tax Return*, instead. However, a wholesale dealer is not required to be appointed as a distributor if the dealer purchases cigars or other tobacco products tax-paid from a person appointed as a distributor of tobacco products by the Tax Department.

Note: If you do not file required returns or if you file returns that are not properly completed, New York State may cancel or suspend your wholesale dealer of tobacco products license.

When to file

You must file Form MT-203-W on or before the 20th day of the month following the end of the previous quarter.

Separate warehouse facilities

As a wholesale dealer, you must maintain a secure separate warehousing facility (such as a warehouse, storehouse, or other commercial building) for the purpose of receiving and distributing tobacco products in order to conduct your wholesale dealer business. The warehousing facility, must be separate and distinct from any other facility, and it must not be an enclosure within a larger facility or a means of transportation (for example, a truck or van). A secure warehousing facility must hold its contents safe without fear that the contents are easily susceptible to theft.

Definitions

For purposes of this return, a *wholesale dealer* of tobacco products is any person who:

- sells tobacco products to retail dealers or other persons for purposes of resale, or
- sells tobacco products to an Indian nation or tribe.

A *distributor* of tobacco products is any person who:

- imports or causes to be imported into New York State any tobacco products in excess of 50 cigars (including little cigars) or one pound of tobacco for sale, or
- manufactures any tobacco products in New York State, and
- is authorized by the Commissioner of Taxation and Finance to make returns and pay the tax on tobacco products sold, shipped or delivered by the distributor to any person in New York State.

Tobacco products mean any cigar, including a little cigar, or tobacco, other than cigarettes, intended for consumption by smoking, chewing, or as snuff.

A *cigar* is any roll of tobacco wrapped in leaf tobacco or in any substance containing tobacco (other than any roll of tobacco that is a cigarette as defined in Tax Law section 470(1)). Except when expressly excluded, a *little cigar* is considered a *cigar*.

A *little cigar* is any roll for smoking made wholly or in part of tobacco if the product is wrapped in any substance containing tobacco, other than natural leaf tobacco wrapper, and weighing not more than four pounds per thousand or with a cellulose acetate or other integrated filter.

Snuff means any finely cut, ground, or powdered tobacco that is not intended to be smoked. Snuff includes both moist and dry snuff but does not include chewing tobacco such as plug or twist tobacco. Snuff also does not include compressed powder tobacco lozenges.

Sale means any transfer of title or possession or both, exchange or barter, conditional or otherwise, in any manner or by any means whatever or any agreement therefor.

Sale at retail means a sale to a consumer or to any other person for any purpose other than resale.

Identifying information

Return period – Enter the quarterly period ending covered by this return.

Wholesale dealer information – Enter your federal employer identification number (EIN), legal name, trade name, complete address, and your business telephone number.

Check boxes

No business this quarter – Mark an **X** in the box if you did not purchase, transfer, or sell tobacco products that affect your inventory in New York State during the reporting period.

Cancel license – Mark an **X** in the box if you are filing a final return and requesting that your license be canceled. Complete this return for your operations during the quarter and send it to the address indicated on the return (see *Mailing address* on the back page).

Amended return – Mark an **X** in the box if you are amending a previous return. The amended return should indicate the correct figures for that quarter, **not** the difference between the amount previously reported and the new figures. Attach a full explanation of the changes to Form MT-203-W.

Line instructions

Inventory information

Note: Complete Forms MT-203-W-A, *Acquisitions of Tobacco Products*, and MT-203-W-T, *Transfers and Wholesale Sales of Tobacco Products*, **before** completing Form MT-203-W.

Report quantity amounts by **number** of individual cigars, **pounds** of tobacco products, **number** of individual containers of snuff less than one ounce, **ounces** of snuff in containers of one ounce or more and the number of packs of little cigars.

Line 1 – Enter the number of individual cigars, pounds of tobacco products, number of individual containers of snuff, ounces of snuff, or little cigars on hand at the beginning of the quarter. The beginning inventory should be the same as the previous quarter's physical inventory.

Line 6 – Enter the total quantity of tobacco products sold to Indian nations or tribes.

Line 7 – Enter the total of your other dispositions (including, but not limited to, cigars, other tobacco products, snuff, and little cigars that were destroyed, stolen or not suitable for sale).

Line 10 – Enter the number of individual cigars, pounds of other tobacco products, number of individual containers of snuff that contain less than one ounce, ounces of snuff in containers of one ounce or more, and the number of packs of little cigars. The counts are based on inventory on hand as determined by taking a physical inventory. Use the line 10 amount as your beginning inventory for the next quarter.

For purposes of this return, a pack of little cigars equals 20 little cigars. For packs containing other than 20 little cigars, divide the quantity by 20 to compute the equivalent number of 20 packs.

Example 1: A box of little cigars contains 50 little cigars (50/20 = 2.5 equivalent 20 packs).

Example 2: A pack of little cigars contains 5 little cigars (5/20 = .25 equivalent 20 packs).

Example 3: A single cigar (1/20 = .05 equivalent 20 packs).

Line 11 – If the amounts on lines 9 and 10 are not the same, enter the amount of the difference and attach an explanation describing why the amounts on lines 9 and 10 do not match.

Third-party designee – If you want to authorize another individual (third-party designee) to discuss this tax return with the New York State Tax Department, mark an **X** in the Yes box in the third-party designee area of your return. Also print the designee’s name, phone number, and any five-digit number the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your return to discuss the return with the Tax Department, print the preparer’s name in the space for the designee’s name and enter the preparer’s phone number in the space for the designee’s phone number. You do not have to provide the other information requested. If you do not want to authorize another person, mark an **X** in the No box.

If you mark the Yes box, you are authorizing the Tax Department to discuss with the designee any questions related to this return. You are also authorizing the designee to give and receive confidential taxpayer information relating to:

- this return, including missing information,
- any notices or bills arising from this filing that you share with the designee (they will not be sent to the designee),
- any payments and collection activity arising from this filing, and
- the status of your return or refund.

This authorization will not expire but will only cover matters relating to this return. If you decide to revoke this designee’s authority at any time, call us (see *Need help?*).

You are not authorizing the designee to receive your refund, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want someone to represent you or perform services for you beyond the scope of the third-party designee, you must designate the person using another method such as Form DTF-280, *Tax Information Authorization*, or Form POA-1, *Power of Attorney*.

Certification

If you are filing this return for a corporation, partnership, or other type of entity, an officer, employee, or partner must sign the return on behalf of the business, and print his or her name, title,

date, telephone number, and email address. If you are a sole proprietor, you must sign the return and print your name, title, date, telephone number, and email address.

If you do not prepare the return yourself, sign, date, and provide the requested authorized person (taxpayer) information. The preparer must also sign the return and print his or her name, preparer identification numbers, address, email address, firm’s name, and employer identification number.

Paid preparer’s responsibilities – Under the law, all paid preparers must sign and complete the paid preparer section of the form. Paid preparers may be subject to civil and/or criminal sanctions if they fail to complete this section in full.

When completing this section, enter your New York tax preparer registration identification number (NYTPRIN) if you are required to have one. If you are not required to have a NYTPRIN, enter in the *NYTPRIN excl. code* box one of the specified 2-digit codes listed below that indicates why you are exempt from the registration requirement. You **must** enter a NYTPRIN or an exclusion code. Also, you must enter your federal preparer tax identification number (PTIN) if you have one; if not, you must enter your social security number.

Code	Exemption type	Code	Exemption type
01	Attorney	02	Employee of attorney
03	CPA	04	Employee of CPA
05	PA (Public Accountant)	06	Employee of PA
07	Enrolled agent	08	Employee of enrolled agent
09	Volunteer tax preparer	10	Employee of business preparing that business’ return

See our website for more information about the tax preparer registration requirements.

Mailing address

Mail your return and completed schedules to:

**NYS TAX DEPARTMENT
TDAB–CIGARETTE TAX UNIT
W A HARRIMAN CAMPUS
ALBANY NY 12227-2292**

Private delivery services – See Publication 55, *Designated Private Delivery Services*, if not using U.S. Mail.

Instructions for Form MT-203-W-A

You must account for all cigars, other tobacco products, snuff, and little cigars that you purchased for resale in New York State, received at no charge, or otherwise acquired during the filing period.

Note: Except as provided below, if you import or cause to be imported more than 50 cigars (including little cigars) or more than one pound of tobacco for resale in New York State, do **not** file this return. You must be appointed as a distributor of tobacco products and file Form MT-203, *Distributor of Tobacco Products Tax Return*, instead. However, you are not required to be appointed as a distributor if you purchase cigars or other tobacco products tax-paid from a person appointed by New York State as a distributor of tobacco products.

Complete the schedule by filling in all of the requested information for each acquisition of cigars, other tobacco products, snuff, and little cigars. If you need additional space, attach a separate sheet of paper to Form MT-203-W-A listing this information in the same format.

Enter your name and EIN on Form MT-203-W-A (and any additional attachments). Transfer your total acquisitions from Form MT-203-W-A to Form MT-203-W.

Add the purchase price of cigars, other tobacco products, snuff, and little cigars you acquired and enter the total on Form MT-203-W-A.

Instructions for Form MT-203-W-T

Schedules 1 through 3 – Transfers and wholesale sales of tobacco products within New York State

Complete the schedules by filling in all of the requested information for each wholesale sale of cigars, other tobacco products, snuff, and little cigars within New York State. If you need additional space, attach a separate sheet of paper to Form MT-203-W-T listing this information in the same format.

Enter your name and EIN on the form (and any additional attachments). Transfer the totals from Form MT-203-W-T to Form MT-203-W.

Add the selling price of the cigars, other tobacco products, snuff, and little cigars transferred or sold to businesses located within New York State and enter the total on Form MT-203-W-T.

Schedules 4 through 6 – Transfers and wholesale sales of tobacco products outside of New York State

Prepare separate copies of Schedules 4 through 6 for each state into which you transferred or sold cigars, other tobacco products, snuff, and little cigars. Fill in the state name then enter all of the requested information for each separate transfer or wholesale sale of cigars, other tobacco products, snuff, and little cigars made to businesses in that state.

If you made transfers or wholesale sales to two or more states, attach separate schedules or sheets of paper to Form MT-203-W-T for each state listing this information in the same format.

Enter your name and EIN on the form (and any additional attachments). Transfer the totals from Form MT-203-W-T to Form MT-203-W.

Add the selling price of the cigars, other tobacco products, snuff, and little cigars transferred or sold to businesses located outside of New York State.

Privacy notification

New York State Law requires all government agencies that maintain a system of records to provide notification of the legal authority for any request, the principal purpose(s) for which the information is to be collected, and where it will be maintained. To view this information, visit our website, or, if you do not have Internet access, call and request Publication 54, *Privacy Notification*. See *Need help?* for the Web address and telephone number.

Need help?



Visit our website at www.tax.ny.gov
(for information, forms, and online services)



Miscellaneous Tax Information Center: (518) 457-5735

To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline
(for persons with hearing and
speech disabilities using a TTY): (518) 485-5082