

Reporting Requirements for Licensed Tobacco Wholesalers

Notice #15-01

Tobacco Tax

January 2015



Highlights

INTRODUCTION

This notice rescinds and replaces Notice #14-15, which was issued on December 9, 2014. Notice #14-15 provided information about increased reporting requirements for licensed agents that were to become effective on January 1, 2015. This notice applies to those authorized to affix tax stamps to packages or containers of cigarettes or those required to pay the tobacco tax.

DISCUSSION

- *Notice #14-15 has been rescinded.*

- *Licensed agents should continue to filing a monthly LDR as they did prior to January 1, 2015.*

Notice #14-15 was prematurely issued and has been rescinded. That notice informed licensed agents of additional information required to be reported on a new monthly licensed distributor report ("LDR") form, beginning January 1, 2015. Licensed agents required to file LDRs are not required to furnish the additional information or use the new LDR report form described in Notice #14-15. We regret any inconvenience or difficulties this publication may have caused.

Until further notice, licensed agents must continue to file a complete monthly LDR in same manner as they were filing prior to January 1, 2015. For this purpose, licensed agents may continue to utilize the fill-in LDR form available on our website at: <http://tn.gov/revenue/forms/tobacco/f1303801Fill-in.pdf>.

If you have any questions pertaining to the completion of the LDR form, please contact Rosanna Rostad in the Tobacco Enforcement Division of the Attorney General's Office, at (615) 253-5832 or via e-mail at rosanna.rostad@ag.tn.gov.

**References:**

T.C.A. § 67-4-2604

The information provided here is current as of the date of publication but may change as a result of new statutes, regulations, or court decisions. While this notice is intended to be comprehensive, events and situations unanticipated by this notice may occur. In such cases you should contact the department or your tax professional for further guidance.