



**TENNESSEE DEPARTMENT OF REVENUE  
INSTRUCTIONS FOR COMPLETING MONTHLY LICENSED DISTRIBUTOR REPORT**

Pursuant to Tennessee Code Annotated § 47-31-101, et seq. and § 67-4-2601, et seq., the Department of Revenue is required to compile information about cigarettes, roll-your-own tobacco, and little cigars for which the licensed agent affixed stamps during the previous calendar month or otherwise paid the tax due for tobacco products in Tennessee.

**THIS FORM MUST BE SUBMITTED MONTHLY IF YOU HAVE THE ABILITY TO TAX STAMP TOBACCO PRODUCTS IN TENNESSEE, REGARDLESS OF WHETHER YOU STAMPED OR SOLD ANY TOBACCO PRODUCTS DURING THE MONTH REPORTED.**

**Definitions (Tenn. Code Ann. §67-4-2601 and §67-4-2602)**

Generally, the term “Cigarette” means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of, or contains (i) any roll of tobacco wrapped in paper or in any substance not containing tobacco; or (ii) tobacco, in any form, that is functional in the product, which because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to or purchased by consumers as a cigarette; or (iii) any roll of tobacco wrapped in any substance containing tobacco, which, because of its appearance, the type of tobacco used in the filler or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette described in clause (i) of this definition.

The term “cigarette” includes “roll-your-own” tobacco (i.e., any tobacco which, because of its appearance, type, packaging, or labeling, is suitable for use and likely to be offered to or purchased by consumers as tobacco for making cigarettes) and “little cigars” (see Sec. 47-31-102(2)(A) through (B)).

Bidis or beedies must also be reported on this form.

“**Tobacco product manufacturer (TPM)**” means any person who meets the definition found in Tennessee Code Annotated Sections 47-31-102(9) and 67-4-2601(a). The State interprets the term Atobacco product manufacturer@ to be the entity that fabricates or assembles the cigarettes.

“**Licensed Agent**” means any entity that has a license which gives them the ability to purchase and affix tobacco tax stamps.

“**Non-Participating Manufacturer**” (NPM) means any tobacco product manufacturer who is not a Participating Manufacturer (signatory) to the Tobacco Master Settlement Agreement, dated Nov. 23, 1998. A tobacco product manufacturer ceases to be a Non-Participating Manufacturer upon entering into the Master Settlement Agreement.

“**Participating Manufacturer**” (PM) means any tobacco product manufacturer who is a signatory to the Tobacco Master Settlement Agreement dated November 23, 1998.

“**Tennessee Directory of Compliant Manufacturers**” is a listing of both Participating Manufacturers and Non-Participating Manufacturers that have applied and received certification to sell their tobacco products in the State of Tennessee. Only tobacco products from TPMs that have been certified and are currently listed on the Directory are legal to sell. Products from TPMs *not on the Directory* are contraband and subject to seizure and subsequent penalties.

**Instructions for Completing Licensed Distributor Report**

\*\*\*\* **ALL FIELDS PERTAINING TO THE WHOLESALER MUST BE FILLED OUT** \*\*\*\*

**These are: 1) Month; 2) Year; 3) Tobacco Wholesale Account Number (this number always begins with “860\_\_\_ ”); 4) Business Name, Address, City, State, Zip Code; 5) Email Address; 6) Signature of Company Officer; 7) Printed Name and Title of Company Officer signing report; 8) Date report is signed, and 9) Company phone and fax numbers.**

**To the right of the company name and location section are a number of BOXES. Please note the following instructions carefully:**

- 1) If this report is amending a previously filed report, check the **AMENDED REPORT** box. See below in **Preparation of Schedule** area for specific requirements regarding Amended Reporting.
- 2) Samples of packaging are no longer required on a monthly basis **UNLESS** the **packaging has changed** from the previous month. If nothing has changed, the box **MUST BE CHECKED**, signifying that fact. **If it is unchecked, samples of the new packaging need to be attached with the report.** A required packaging submission will now be due annually on August 30th.
- 3) Below the long, horizontal shaded bar are **THREE ADDITIONAL BOXES**. **Check the appropriate box for the reporting month if you had: 1) NO Tennessee sales activity, 2) only sold Big Cigars, or 3) all products purchased during reporting period were either pre-stamped or had the tobacco tax prepaid (i.e., included in your purchase price).**
- 4) **You must also fill out the W2W form for all of the following products:**
  - a. Products you stamp and sell to another wholesaler;
  - b. Products that are prestamped (you did not stamp but received already stamped) and sell to another wholesaler;
  - c. Products that you sell unstamped to another wholesaler.

See specific W2W Form Instructions below.

5) **Column 1:** Enter the number of individual cigarettes (“sticks”) or ounces of roll-your-own tobacco or little cigars or bidis (also referred to as “beedies”) on which you affixed the Tennessee tax stamp or otherwise paid the Tennessee tax due during the reporting period. List only items contained in packages to which you affixed the excise tax stamp of Tennessee, or to which you have paid the Tennessee tax due (in the case of RYO). **Do not list items that were purchased with the tax stamp already affixed or to which the tax was already paid, as in the case of RYO. IF QUANTITY ENTERED IS A RETURN**, please indicate by putting a negative sign in front of the number of sticks or ounces being returned.

**Column 2:** Enter the full brand family of the product listed in Column 1 (do not abbreviate). Do not break down or split into sub-categories, such as regular, menthol, light, etc. For example, for a cigarette named “Alpha Menthol Lights”, report only “Alpha”. Do not report as “Alpha M Lights” or “Alpha M L”. Enter only one (1) brand per line.

**Column 3:** Enter the name and address of the tobacco product manufacturer of the brand family. BOTH Non-participating manufacturers (NPMs) and Participating Manufacturer (PM) sales are now required to be reported. If cigarettes within the brand family were manufactured by more than one entity, list each separately. If unsure about the status of a tobacco product, check the Directory of Compliant Manufacturers (website address below).

**Column 4:** Indicate the type of product being listed, whether the product is a cigarette (C), roll your own tobacco (RYO) or little cigars (LC).

**Column 5:** Enter the name and address of the entity from whom each brand family was purchased. If there is more than one, list each separately.

**Column 6:** Enter the name and address of the importer of the brand family IF THE PRODUCT BEING REPORTED WAS MANUFACTURED BY AN OFF-SHORE, FOREIGN MANUFACTURER. If there is more than one, list each separately.

### **W2W Instructions:**

Transfer the same Wholesaler information from the LDR to the W2W form, completing every field. Do NOT leave anything blank. **You must also fill out the W2W form for all of the following products:**

- a. Products you stamp and sell to another wholesaler;
- b. Products that are prestamped (you did not stamp but received already stamped) and sell to another wholesaler;
- c. Products that you sell unstamped to another wholesaler.

**Column 1:** Enter the shipment date for the product sold to another wholesaler.

**Column 2:** Enter, using the abbreviations on the form, how this product was transferred.

**Column 3:** Enter the sales invoice number which lists/itemizes the products being sold/transferred to another wholesaler.

**Column 4:** Enter each brand family sold in the same manner as described under Column 2 of the LDR instructions.

**Column 5:** Indicate the type of product being reported, in the same manner as described under Column 4 of the LDR instructions.

**Column 6:** Indicate whether brand is stamped or unstamped product.

**Column 7:** Enter name and complete address of wholesaler product is being shipped to/purchased by.

**Column 8:** Enter number of units (“sticks”) or ounces sold to the purchasing wholesaler/distributor.

***PLEASE BE SURE TO SIGN AND DATE THIS FORM!!!***

### **Preparation of Schedule**

- X The State will not process incomplete, unsigned, or illegible reports not submitted on the official form. You must use a current official form. **Reports will be returned for correction and reprocessing if not completed correctly.**
- X Please type or legibly print in BLUE permanent ink. NO PENCIL ENTRIES ARE ALLOWED.
- X Please number the pages accordingly, noting the total number of pages being submitted.
- X **IF THIS IS AN AMENDED REPORT, please attach all documentation to support the new numbers submitted, including invoices and a detailed explanation of why the report is being amended. Be sure to indicate the month and year of the report being amended/modified.**
- X **IF THE PACKAGING HAS CHANGED SINCE THE PRIOR REPORTING PERIOD**, eligible copies (or samples) of the NEW packaging that applies to each individual brand sold must be attached to this report.
- X Return the completed form for the reporting period within 20 days of the end of the reporting month. The report should be signed and dated by an individual authorized to speak for your business.
- X Please retain a copy of this report, as submitted, for your files. Per Tenn. Code Ann. ' 67-4-2604 (as recently amended), “The licensed agent shall maintain, and make available to the commissioner, all invoices and documentation of sales of all non-participating manufacturer of cigarettes and any other information relied upon in reporting to the commissioner for a period of seven (7) years.”
- X Please always complete this form in full, mailing the original to:

**Tennessee Department of Revenue  
Taxpayer Services Division, 8th Floor  
500 Deaderick Street  
Nashville, TN 37242**

**Department of Revenue Website Link for Tennessee Directory of Compliant Manufacturers:**

<http://www.tb.gov/revenue>