



### Schedule A - Cigarettes and Little Cigars

\*(Out-of-state wholesalers skip lines 1 through 6 and begin on Line 7)

	20's (Cigarettes)	20's (Little Cigars)	25's
1. Unstamped packs on hand at beginning of period	1a. _____	1b. _____	1c. _____
2. Total of unstamped packs purchased during period	2a. _____	2b. _____	2c. _____
3. Unstamped packs sold outside Tennessee	3a. _____	3b. _____	3c. _____
4. Unstamped packs returned to manufacturer	4a. _____	4b. _____	4c. _____
5. Unstamped packs sold to exempt agencies in Tennessee	5a. _____	5b. _____	5c. _____
6. Unstamped packs on hand at end of period	6a. _____	6b. _____	6c. _____
7. Add lines 1 and 2; subtract lines 3, 4, 5 and 6 (TN Domiciled) *(Out-of-state wholesalers enter packs sold to TN customers during period)	7a. _____	7b. _____	7c. _____
8. Multiply Lines 7a and 7b by .62 and Line 7c by .775. Enter here and on Line 1 on the front of return	8a. _____	8b. _____	8c. _____
	00	00	00

### Schedule B

	20's	25's
1. Number of Tennessee stamps on hand at beginning of period	1a. _____	1b. _____
2. Number of Tennessee stamps purchased during period	2a. _____	2b. _____
3. Number of Tennessee stamps on hand at end of period	3a. _____	3b. _____
4. Authorized Stamp Adjustments	4a. _____	4b. _____
5. Add lines 1 and 2; subtract lines 3 and 4	5a. _____	5b. _____
6. Multiply Line 5a by .62 and line 5b by .775. Enter here and on Line 2 on the front of the return	6a. _____	6b. _____
	00	00

### Schedule C

1. Enter wholesale cost of other Tobacco Products (Retailers use cost price)	1. _____	00
2. Enter wholesale cost of other Tobacco Products sold outside TN	2. _____	00
3. Enter exempt sales of Tobacco Products (military & other wholesalers)	3. _____	00
4. Subtract total of lines 2 and 3 from Line 1 (out-of-state wholesalers enter wholesale cost of products sold to Tennessee customers)	4. _____	00
5. Authorized Adjustments	5. _____	00
6. Subtract Line 5 from Line 4	6. _____	00
7. Multiply Line 6 by .066. Enter here and on Line 5 on the front of the return	7. _____	00

### Schedule D - RYO Machines

1. Enter the number of cigarettes sold	1. _____	
2. Calculate the cigarette tax due (multiply the number of cigarettes reported on Line 1 x (0.031))	2. _____	00
3. Enter the amount of Other Tobacco Products (OTP) tax paid on the tobacco used to produce the cigarettes reported on Line 1, Schedule D	3. _____	00
4. Subtract Line 3 from Line 2. Enter here and on Line 6 on the front of the return	4. _____	00

Check appropriate box and fill in number below:  
 FEIN or SSN

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← If your account number is not pre-printed on the front of the return, enter your federal employer identification number (FEIN) or your social security number (SSN) in the spaces at left:

I declare this is a true, complete, and accurate return to the best of my knowledge.		
SIGN HERE	_____ President or other Principal Officer, Partner or Proprietor	Date
SIGN HERE	_____ Tax Return Preparer and Title	Date



For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

<b>Chattanooga</b>	<b>Jackson</b>	<b>Johnson City</b>	<b>Knoxville</b>	<b>Memphis</b>	<b>Nashville</b>
(423) 634-6266	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
1301 Riverfront Parkway Suite 203	Suite 340 Lowell Thomas Building 225 Martin Luther King Blvd.	204 High Point Drive	7175 Strawberry Plains Pike Suite 209	3150 Appling Road Bartlett, TN	Andrew Jackson Building 500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.

Out-of-state callers must dial (615) 253-0600

[www.tennessee.gov/revenue](http://www.tennessee.gov/revenue)

## INSTRUCTIONS

- General:** All persons making wholesale sales of cigarettes and other tobacco products in Tennessee must be licensed and report their tobacco products activities on this tax return. Tennessee retailers purchasing tobacco products other than cigarettes from wholesalers and/or manufacturers not licensed in Tennessee must report such on Schedule C using their cost price.
- Every distributor or dealer shall permit the commissioner or authorized agent or representative to inspect at any time all tobacco products, invoices, books, papers, and memoranda including the general accounting records, in ascertaining whether or not the proper tax has been paid.
- Cigarette rolling machine operators must be licensed and report cigarettes rolled in such machines and compute the tax due on Schedule D. Report the brand names of the loose tobacco used in cigarette rolling machines and the ounces of each brand on Schedule D1.
- Due Date:** The return is due to be filed on or before the 15th day of the month following the filing period regardless whether or not any transactions have occurred.
- Amended Return:** If this is an amended return, please indicate "Filing Period" and check the appropriate box on the front of the return.
- Penalty:** If the return is filed and/or the tax is paid after the due date, penalty charges will be assessed. The penalty rate is 5% of the tax due for each 30-day period or portion of a 30-day period the return and/or payment are delinquent. The maximum penalty amount is 25% of the tax due; the minimum penalty is \$15.
- Interest:** If the tax is paid after the due date, interest charges will accrue on the unpaid balance. Interest is calculated using the formula: (Amount of tax due on Line 10) x (current interest rate) x (number of calendar days delinquent) divided by (365.25).