ARIZONA FORM
800DS

Cigarette Tax Return
Unstamped Cigarettes Imported Into Arizona

Luxury Tax

FOR PURCHASES ON OR AFTER DECEMBER 8, 2006.

This return must be filed with the Arizona Department of Revenue within ten (10) days of the purchase of any cigarettes for which Arizona taxes have not been paid. Before completing this form, *read the information and instructions for Arizona Form 800DS.*

Check the ONE statement that applies to you:

☐ I am a first-time filer and am filing this return for my past purchases or acquisitions of unstamped cigarettes.

☐ I have filed an Arizona Form 800DS before and am filing this return for unstamped cigarettes purchased on: M M D D Y Y Y Y

☐ I have filed an Arizona Form 800DS before and am filing this return **TO AMEND** the return I filed for unstamped cigarettes purchased on: M M D D Y Y Y Y

Section A: TAXPAYER INFORMATION – *Please print or type.*

TAXPAYER NAME(S) – *Last, First, Middle Initial*	REGISTRATION NUMBER	
PRESENT ADDRESS - NUMBER AND STREET *(No PO or private mailbox)* APT./SUITE	E-MAIL ADDRESS *(optional)*	
CITY, TOWN OR POST OFFICE STATE ZIP CODE	DAYTIME PHONE NO. *(with area code)*	ALTERNATE PHONE NO. *(with area code)*

Section B: TRANSACTION DETAIL – *If more reporting lines are necessary, use backside and/or attach additional pages.*

LINE	(A) INVOICE NUMBER	(A) INVOICE DATE	(B) BRAND NAME	(C) SELLER'S NAME AND ADDRESS	(D) UNSTAMPED CIGARETTES	(E) TAXES PAID TO OTHER STATES	(F) PURCHASE PRICE
1						$	$
2						$	$
3						$	$
4						$	$
5						$	$
B1	Subtotal from backside and/or additional page(s)				**B1**	$	$
B2	**TOTAL**				**B2**	$	$

Section C: TAX COMPUTATION

1	Number of unstamped cigarettes imported or acquired (from Section B above)....		**1**		
2	Arizona luxury tax rate ($.10 per cigarette)	×	**2**	$ .10	
3	**Arizona Luxury Tax Due** *(multiply line 1 by line 2)*				**3** $
4	Amount paid for cigarettes		**4**	$	
5	Arizona use tax rate (5.60%)	×	**5**	.056	
6	Gross amount of Arizona Use Tax *(multiply line 4 by line 5)*	=	**6**	$	
7	Sales or use taxes paid to other states	-	**7**	$	
8	**Arizona Use Tax Due** *(subtract line 7 from line 6)*				**8** $
9	**TOTAL TAXES DUE** *(add line 3 and line 8)*				**9** $

NOTE: The amount of taxes due does not include any interest or penalties that may apply. See instructions for more information.

PLEASE BE SURE TO SIGN THE RETURN ON THE REVERSE SIDE OF THIS PAGE.

DOR USE ONLY

RECEIVED BY *(print name)*:	DATE RECEIVED:

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AZ FORM 800DS

TRANSACTION DETAIL (ADDITIONAL TRANSACTIONS) – *If more reporting lines are necessary, attach additional pages.*

LINE	(A) INVOICE NUMBER	(A) INVOICE DATE	(B) BRAND NAME	(C) SELLER'S NAME AND ADDRESS	(D) UNSTAMPED CIGARETTES	(E) TAXES PAID TO OTHER STATES	(F) PURCHASE PRICE
1						$	$
2						$	$
3						$	$
4						$	$
5						$	$
6						$	$
7						$	$
8						$	$
9						$	$
10						$	$
11						$	$
12						$	$
13						$	$
14						$	$
15						$	$
				Subtotal:		$	$

PLEASE SIGN HERE

I have read this claim and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

➔ _____ _____ _____
TAXPAYER'S OR AUTHORIZED AGENT'S SIGNATURE DATE TITLE

➔ _____ _____
PREPARER'S SIGNATURE FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED)

_____ _____ _____
PREPARER'S TIN DATE PREPARER'S ADDRESS

Please mail to: **Arizona Department of Revenue, Tobacco Tax, 1600 West Monroe, Phoenix, AZ 85007**

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Information and Instructions

IMPORTANT: You must complete each of the following sections or your application will be returned.

Arizona consumers can use Form 800DS to report and remit Arizona luxury and use taxes that are due on their *past* purchases or acquisitions of *unstamped cigarettes* (cigarettes that lack blue Arizona tax stamps on their packages that show Arizona luxury (cigarette) tax has been paid on the cigarettes). The Arizona Department of Revenue also issues a Form 800DS to an Arizona consumer to provide notification of past purchases or acquisitions of unstamped cigarettes for which the consumer may owe Arizona taxes.

If you have received this return as a mailing from the Department, you may notice that some transactions are already *preprinted* in **Section B, Transaction Detail**. The preprinted transactional data is based on information that has been received by the Department and is provided on this return for your convenience; this return does not constitute an audit under statute, and the Department retains the authority under A.R.S. §42-1108 to perform an audit for tax periods that coincide or overlap with the tax period at issue here. You may make any additions, deletions, amendments, or changes to the information that are necessary to provide the Department with as complete and correct a schedule of transactions as possible.

Before completing any sections of the form, you must first check the one statement that applies to your situation:

- *I am a first-time filer and am filing this return for my past purchases or acquisitions of unstamped cigarettes.* Check this statement if you are sending the Department a Form 800DS for the first time. Complete Section B for any of your past purchases or acquisitions of unstamped cigarettes.

- *I have filed a Form 800DS before and am filing this return for….* Check this statement if you have previously filed a Form 800DS and are now filing a report for subsequent purchases or acquisitions of unstamped cigarettes; also indicate the date of purchase(s) for which you are filing the form. **You must file a Form 800DS for all purchases or acquisitions of unstamped cigarettes you made within the past ten (10) days.**

- *I have filed a Form 800DS before and am filing this return **to amend** the return I filed for….* Check this statement if you have previously filed a Form 800-DS and need to amend a particular return to reflect previously unreported purchases or acquisitions of unstamped cigarettes. Enter the date of purchase(s) for which you are amending the return.

Section A: Taxpayer Information

Complete this section entirely and accurately. Your mailing address is the address where the Department will send all correspondence. You may use the address of your home, corporate headquarters, or accounting firm.

Section B: Transaction Detail

Complete this section to determine the correct values to fill in Section C below. This section must reflect all purchases or acquisitions of unstamped cigarettes *(cigarettes without a blue Arizona tax stamp)*. All requested information regarding the invoice number and date, seller's name and address, number of unstamped cigarettes, sales or use tax paid to states other than Arizona (if your invoices show you paid such taxes or vendors collected them from you), and purchase price should be completed to the extent such information is available in your records or to the best of your knowledge and belief. You may attach more pages to report additional transactions.

Line B1: If you have listed transactions on the backside of Form 800DS, *Transaction Detail* section, and/or any additional pages, sum the total amounts from each section and/or page, and enter on line B1, the number of Unstamped Cigarettes (column D), Total Taxes Paid To Other States (column E), and total Purchase Price for all the listed transactions (column F).

Line B2: On line B2, enter the TOTAL number of Unstamped Cigarettes (column D), Total Taxes Paid To Other States (column E), and total Purchase Price for all the listed transactions (column F).

Section C: Tax Computation

Line 1: Enter the number of total Unstamped Cigarettes from line B2, column D.

Line 2: *Arizona cigarette (luxury) tax* is imposed on all cigarettes acquired or possessed in this state for in-state sale or distribution or for first use or consumption. Any person acquiring or possessing unstamped cigarettes in Arizona for any of these purposes is liable for the tax. **The current luxury tax rate is $0.10 per cigarette**.

Line 3: Multiply line 1 by line 2 to calculate the total amount of Arizona luxury tax rate due *before any applicable interest or penalties*. Please note that if interest and penalties are due and owing, the Department may later bill you for such amounts.

Line 4: Enter the total Purchase Price for the unstamped cigarettes from line B2, column F.

Line 5: *Arizona use tax* is imposed on any property from an out-of-state seller that is stored, used, or consumed in Arizona on which transaction privilege tax (often called "sales tax") has not previously been paid to Arizona. In addition to unpaid luxury tax, the consumer is also liable for the use tax. **The current state use tax rate is 5.6%**.

Line 6: Multiply line 4 by line 5. This is the *amount of Arizona use tax before any applicable interest or penalties* for the transactions listed in Section B. Please note that if interest and penalties are due and owing on these transactions, the Department may later bill you for such amounts.

Line 7: Enter the total amount of Taxes Paid To Other States from line B2, column E.

Line 8: Subtract line 7 from line 6. This amount is the total Arizona use tax you owe (before interest or penalties, if applicable) on the transactions.

Line 9: Add line 3 and line 8, and enter the amount. This is the total amount of tax (before interest or penalties, if applicable) that you owe to Arizona on the purchases you reported in Section B.

Payment: Make your check or money order payable in U.S. currency to the Arizona Department of Revenue. Write your Social Security Number or Employer Identification Number on the front of your check or money order. Enclose your check or money order with your return, but do not attach it to the return.

Signature: You must sign your return. Form 800DS is not considered a valid return unless you sign it.

For more information about:

☎ **Arizona Luxury (Cigarette) Tax**, *contact the Luxury Tax Section at (602) 716-7808.*

☎ **Arizona Use Tax**, *contact the Tax Research & Analysis Section at (602) 716-6803.*