

Instructions – Schedule A

Schedule A requires you to submit the following information regarding your sale of cigars and tobacco product in Arizona:

- Name of purchaser
- Date product shipped, invoice number and invoice date (**attach invoices for all transactions listed**)
- Type and amount of product

Please note that Schedule A requires certain tax-related calculations to be made. Use the Schedule A Continuation Pages for any transactions that will not fit on the first page of Schedule A. Once completed, you will add up the totals for columns (d) through (h) from the Continuation Pages and place the totals in columns (d) through (h) on line 2 of Schedule A.

Column (a): Enter the name of the person to whom you sold the cigars and/or tobacco products.

Column (b): Enter the date you shipped the cigars and/or tobacco products.

Column (c): Enter the invoice date and number.

Column (d): Enter the number of **individual** small cigars sold. DO NOT enter the number of packs or boxes of small cigars.

Column (e): Enter the number of **individual** cigars sold (exclude small cigars entered in column (d)). DO NOT enter the number of packs or boxes of cigars.

Column (f): Enter the total number of ounces of Roll-Your-Own Tobacco sold. Please refer to the definitions to determine what constitutes Roll-Your-Own Tobacco. Provide the exact number of ounces per shipment (do not round up or down).

Column (g): Enter the total number of ounces of tobacco products (other than Roll-Your-Own) sold that contain at least fifty percent (50%) tobacco (i.e., tobacco accounts for at least half of the product's weight). Examples often include Smoking Tobacco, Snuff, Fine Cut Chewing Tobacco and certain Wraps. Provide the exact number of ounces per shipment (do not round up or down).

Column (h): Enter the total number of ounces of tobacco products sold that contain less than fifty percent (50%) tobacco (i.e., tobacco accounts for less than half of the product's weight). Examples often include Cavendish, Plug, Twist, Shisha (Hookah) and many Wraps. Provide the exact number of ounces per shipment (do not round up or down).

- **Line 1:** Enter the totals for columns (d) through (h) on Schedule A.
- **Line 2:** Enter the totals for columns (d) through (h) from all Schedule A Continuation Pages.
- **Line 3:** Add lines 1 and 2 for columns (d) through (h).
- **Line 3a:** Divide line 3, column (d) by 20. You will multiply this number by the tax rate on line 3b, column (d) to calculate the net tax for line 4, column (d).
- **Line 3b:** Total Tax Rates: These are the rates applicable to the tobacco categories identified in the headings of columns (d) through (h).
- **Line 4:** For column (d), multiply the number on line 3a, column (d) by the total rate on line 3b, column (d). Enter this number on line 4, column (d).
 - For example: In column (d), the amount on line 3 = 10,000, the Total Rate = .441 per 20. The formula to calculate the "Net taxes this month" for column (d) is:

$$10,000 \div 20 \times .441$$

- For columns (e) through (h), multiply the amount on line 3 by the applicable total rate on line 3b. Enter result for each column on line 4.
- **Line 5:** Calculate the total tax by adding the totals of line 4, columns (d) through (h). This number will be entered on line 1 of the Return.

Instructions - Schedules A-3 & A-4

Schedules A-3 and A-4 require you to submit the following regarding your payment of Arizona excise taxes on Roll-Your-Own Tobacco:

- Invoice date and number
- Manufacturer and Brand Family information
- Number of ounces of Roll-Your-Own Tobacco

Schedule A-3 will contain data relating to Participating Manufacturer Roll-Your-Own Tobacco.

Schedule A-4 will contain data relating to Non-Participating Manufacturer Roll-Your-Own Tobacco.

Column (a): Enter the date and number of the invoice.

Column (b): Enter the name of the Participating Manufacturer (Schedule A-3) or the name and address of the Non-Participating Manufacturer (Schedule A-4) of the Brand Family of Roll-Your-Own Tobacco reported in column (c).

Column (c): Enter the complete Brand Family of the Roll-Your-Own Tobacco on which you paid Arizona excise taxes. Do not abbreviate the name of the Brand Family.

Column (d): Enter the number of ounces of Roll-Your-Own Tobacco on which you paid Arizona excise taxes.

Total: Enter the sum for column (d).

A list of Participating and Non-Participating Manufacturers and their brands that comply with A.R.S. §44-7101 and A.R.S. §44-7111 is maintained and updated in the Arizona Cigarette Directory, located at the website of the Arizona Attorney General, www.azag.gov/consumer/Tobacco/.

