

**GENERAL INSTRUCTIONS**

Each resident distributor licensed to distribute cigarettes must file the following documentation on or before the 20th day following the end of the tax reporting period (e.g., the return for the tax period ending March 31st must be submitted on or before April 20th):

- Return
- Schedules
- Resident Distributor Certification
- All invoices as required on a Schedule

A return must be filed for each month regardless of whether any sales have been made. File the original with the Department of Revenue ("the department"). Retain a copy of the return with all substantiating documentation for at least four years, subject to inspection by the department.

**DEFINITIONS**

For purposes of the Arizona Form 800 return (including the schedules and the Resident Distributor's Certification), the terms below are defined as follows:

**CIGARETTE** means any product that contains nicotine, is intended to be burned or heated under ordinary conditions of use, and consists of or contains: (1) any roll of tobacco wrapped in paper or in any substance not containing tobacco; or (2) 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 (3) 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 (1) of this definition. For purposes of this Arizona Form 800 return only, the term "cigarette" DOES NOT include "roll-your-own tobacco" as defined below.

**ROLL-YOUR-OWN TOBACCO** means 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.

**IMPORTANT:** Roll-your-own tobacco must be reported on Arizona Form 819. You cannot report roll-your-own tobacco on Form 800.

**BRAND FAMILY** means all styles of cigarettes sold under the same trademark and differentiated from one another by means of additional modifiers or descriptors, including, but not limited to, "menthol", "lights", "kings", and "100s", and includes any brand name (alone or in conjunction with any other word), trademark, logo, symbol, motto, selling message, recognizable pattern of colors or any other indicia of product identification identical or similar to, or identifiable with, a previously known brand of cigarettes.

**PARTICIPATING MANUFACTURER** has the same meaning prescribed in Section II(jj) of the Master Settlement Agreement and all amendments thereto. A list of 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/](http://www.azag.gov/consumer/Tobacco/).

**NONPARTICIPATING MANUFACTURER (NPM)** means any tobacco product manufacturer that is not a Participating Manufacturer. A list of nonparticipating 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/](http://www.azag.gov/consumer/Tobacco/).

**STATE EXCISE TAXES** means taxes imposed on tobacco products under A.R.S. Title 42, Chapter 3.

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## RETURN INSTRUCTIONS

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### PAGE 1

If you are submitting an amended return, check the Amended Return box in the upper-left portion of the page.

If you are submitting a final return (which means you are canceling your tobacco distributor license), check the Final Return box in the upper-left portion of the page.

Provide all company information requested. Please note that you must provide your Federal Employer Identification Number (FEIN). If you do not have a FEIN because you are a sole proprietor with no employees, DO NOT enter your social security number. Instead, contact the department's Luxury Tax Unit at (602) 716-7808.

Enter the month and year for which the return is being filed in the space entitled For The Month Of.

The Licensee or Authorized Agent must sign the return.

If you pay a preparer to complete the return, the preparer must sign the return and include his or her tax identification number.

### PAGE 2

#### ***Unstamped Cigarette Inventory***

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**Line 1:** Enter in the Packs of 20 column the sum of column (c) from Inventory Schedules 1 and 2. Enter in the Packs of 25 column the sum of column (g) from Inventory Schedules 1 and 2. These numbers should equal the ending inventory numbers from Line 4e from the previous month's report. ***If the amounts are not equal, attach an explanation of the difference.***

**Line 2:** Enter in the Packs of 20 column the total packs reported in column (e) of Schedules A-1 and A-2. Enter in the Packs of 25 column the total packs reported in column (f) of Schedules A-1 and A-2.

**Line 3:** Enter the total of lines 1 and 2.

**Line 4a:** Enter in the Packs of 20 column the total packs reported in column (e) of Schedules C-1 and C-2. Enter in the Packs of 25 column the total packs reported in column (f) of Schedules C-1 and C-2.

**Line 4b:** Enter in the Packs of 20 column the total packs reported in column (d) of Schedules E-1 and E-2. Enter in the Packs of 25 column the total packs reported in column (e) of Schedules E-1 and E-2.

**Line 4c:** Enter in the appropriate columns the number of unstamped packs returned by you or which were destroyed during the month.

**Line 4d:** Enter all packages of cigarettes stamped with tax stamps for states other than Arizona.

**Line 4e:** Enter in the Packs of 20 column the sum of column (d) from Inventory Schedules 1 and 2. Enter in the Packs of 25 column the sum of column (h) from Inventory Schedules 1 and 2. This should be the total inventory of unstamped packages in your possession at the end of the month.

**Line 5:** Enter the sum of lines 4a through 4e for each column..

**Line 6:** Subtract line 5 from line 3. The sum of the two columns for line 6 should reflect the number of Arizona tax stamps you affixed during the month.

#### ***Stamp Inventory***

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**Line 7:** Enter the ending inventory numbers from line 10b from the previous month's report. If the amounts are not equal, attach an explanation of the differences.

**Line 8:** Enter your purchases of stamps during the month.

**Line 9:** Enter the sum of lines 7 and 8.

**Line 10a:** Enter the number of stamps that were spoiled during the month.

**Line 10b:** Enter your ending inventory of stamps for this month.

**Line 11:** Enter the sum of lines 10a and 10b for each column.

**Line 12:** Subtract line 11 from line 9. The total of the six columns for line 12 should reflect the number of Arizona tax stamps you affixed during the month. ***If the total for line 12 does not equal the total for line 6, attach an explanation of the difference.***

### ***Stamped Cigarette Inventory***

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**Line 13:** Enter the ending inventory numbers from line 16 from the previous month's report. The total beginning inventory of Arizona stamped packages should equal the sum of columns (e) and (i) from Inventory Schedules 1 and 2. ***If the amounts are not equal, attach an explanation of the difference.***

**Line 14a:** For each column, enter the number of packs you stamped. The AZ Total for line 14a should equal the totals on line 6 and line 12. ***If the amounts are not equal, attach an explanation of the difference.***

**Line 14b:** For each column, enter the number of stamped packs you purchased. ***Attach invoices for:*** (1) any purchases of stamped NPM cigarette packs, and (2) any packs that were purchased from an individual or entity that is not licensed as a Tobacco Distributor by the department.

**Line 14c:** For each column, enter the stamped packs returned by a customer to whom you sold the product.

**Line 14d:** For each column, enter the number of stamped packs you sold.

**Line 14e:** For each column, enter the number of stamped packs you returned to a supplier.

**Line 14f:** For each column, enter the number of stamped packs destroyed during the month. Do not include any packs reported on line 14e.

**Line 15:** Enter the total of lines 14a through 14f for each column. Where you have disposed of more product than you received during the month, this will be a negative number.

**Line 16:** For each column, enter the ending inventory of stamped packages in your possession at the end of the month. This should equal

the sum or the difference of Lines 13 and 15. The total ending inventory of Arizona stamped packages should equal the sum of columns (f) and (j) from Inventory Schedules 1 and 2. ***If the amounts are not equal, attach an explanation of the differences.***

### ***Penalty***

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**Line 17:** This form is an informational return. The penalty for failing to file, filing late, or filing an incomplete return is ***\$100 for each month or fraction of a month*** that the failure continues up to a maximum penalty of \$500 for each return.

This return is due the 20th day of the month following the reporting period.

Amended Return     Final Return (*CANCEL LICENSE*)

Legal Business Name				
Business (or dba) Name				
Mailing Address	<input type="checkbox"/> NEW	City	State	ZIP Code
Business Location Address	<input type="checkbox"/> NEW	City	State	ZIP Code
Name of Contact Person	<input type="checkbox"/> NEW	Telephone No. (with area code)		<input type="checkbox"/> NEW
E-mail Address	<input type="checkbox"/> NEW	Fax No. (with area code)		<input type="checkbox"/> NEW

Tobacco License No.	FEIN
For the Month of: MONTH YEAR	
REVENUE USE ONLY. DO NOT MARK IN THIS AREA.	
88	
81 PM	80 RCVD

<b>PLEASE SIGN HERE</b>	<p>Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.</p> <p>→ _____</p> <p>PREPARER'S SIGNATURE</p> <p>→ _____</p> <p>TAXPAYER'S OR AUTHORIZED AGENT'S SIGNATURE</p>
	<p>I have read this return 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.</p> <p>→ _____</p> <p>TITLE</p>
	<p>PREPARER'S TIN _____ DATE _____</p>
	<p>DATE _____</p>

**Please mail to: Arizona Department of Revenue, Tobacco Tax, PO Box 29019, Phoenix, AZ 85038-9019**

LEGAL BUSINESS NAME	TOBACCO LICENSE NO.	FOR THE MONTH OF MONTH YYYY
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Unstamped Cigarette Inventory	Packs of 20	Packs of 25
<b>1 BEGINNING INVENTORY:</b> Unstamped packages (from Inventory Schedules 1 and 2, columns (c) and (g)).....	1	
<b>2 ADDITIONS:</b> Received during the month (from Schedules A1 and A2, columns (e) and (f)) .....	2	
<b>3 Total unstamped packages:</b> Add lines 1 and 2 .....	3	
DEDUCTIONS:		
<b>4a</b> Unstamped product exported from state (from Schedules C-1 and C-2, columns (e) and (f)) .....	4a	
<b>4b</b> Unstamped product sold to other Arizona licensed distributors from Schedules E-1 and E-2, columns (d) and (e) .....	4b	
<b>4c</b> Unstamped product returned or destroyed .....	4c	
<b>4d</b> Stamped other states.....	4d	
<b>4e</b> Ending Inventory: Unstamped packages (from Inventory Schedules 1 and 2, columns (d) and (h)).....	4e	
<b>5 TOTAL DEDUCTIONS:</b> Add lines 4a, 4b, 4c, 4d and 4e .....	5	
<b>6 Total packages required to be Arizona stamped:</b> Subtract line 5 from line 3 .....	6	

Stamp Inventory (Arizona only)	Blue		Red		Green		Yellow		Total
Packs of ►	20	25	20	25	20	25	20	25	
<b>7</b> Beginning inventory: Stamps on hand .....									
<b>8</b> Stamps purchased during month.....									
<b>9</b> Total stamps available: Add lines 7 and 8.....									
DEDUCTIONS:									
<b>10a</b> Stamps spoiled .....									
<b>10b</b> Ending inventory: Stamps on hand.....									
<b>11</b> TOTAL DEDUCTIONS: Add lines 10a and 10b.									
<b>12</b> Total stamps affixed during month: Subtract line 11 from line 9 .....									

**NOTE:** If line 6 does not equal the amount on line 12, attach an explanation of the difference to the back of this report.

Stamped Cigarette Inventory	AZ Blue		AZ Red		AZ Green		AZ Yellow		AZ Total	Other States
Packs of ►	20	25	20	25	20	25	20	25		
<b>13</b> Beginning inventory: Packs on hand .....										
ADJUSTMENTS:										
<b>14a</b> (add) Stamped this month .....										
<b>14b</b> (add) Purchase of stamped packages .....										
<b>14c</b> (add) Stamped product returned by customer ...										
<b>14d</b> (less) Sale of stamped product .....										
<b>14e</b> (less) Stamped product returned to supplier.....										
<b>14f</b> (less) Stamped product destroyed.....										
<b>15</b> TOTAL ADJUSTMENTS .....										
<b>16</b> ENDING INVENTORY .....										

**Penalty**

17 Penalty for late filing or incomplete filing (see instructions).....	17	\$	00
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