

AZ FORM 819NR

NON-RESIDENT DISTRIBUTOR'S MONTHLY RETURN OF CIGARS AND TOBACCO PRODUCTS

General Instructions

Each non-resident distributor licensed to distribute tobacco products (excluding 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
- Non-Resident Distributor Certification
- All invoices relating to:
 - The sale of product
 - Any deduction taken on line 2 of the Return.

A return must be filed for each month regardless of whether any sales have been made. Submit your payment with the original Return to the Arizona Department of Revenue ("the Department"). Include your Federal Employer Identification Number on your check. Retain a copy of the return with all substantiating documentation for at least four years, subject to inspection by the Department.

State law imposes a penalty plus interest on the amount of tax due on each return if your payment is late. State law also imposes a 4.5% penalty per month if you fail to file. However, the combined penalties cannot exceed 25%.

In addition to the penalties described above, a penalty is imposed for failing to file, filing late, or filing an incomplete return. That penalty is \$100 for each month or fraction of a month that the failure continues up to a maximum penalty of \$500 for each return.

PLEASE NOTE: ROLL-YOUR-OWN TOBACCO MUST BE REPORTED ON THE 819NR RETURN. IT IS NOT REPORTED ON THE 800NR RETURN.

Definitions

For purposes of the *AZ Form 819NR* return (including the schedules and the *Non-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 *AZ Form 819NR* 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.

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/.

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/.

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

Return Instructions

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.

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.

Line 1: Enter on this line the total from Schedule A, line 5. This will reflect the tax due on all cigars and tobacco products you sold in Arizona during the month.

Line 2: Enter the total of all cigars and tobacco products sold to military installations during the month.

Line 3: Enter on this line the total from Schedule C-3, line 5.

Line 4: Subtract lines 2 and 3 from line 1. This is the tax due.

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

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

Amended Return Final Return (CANCEL LICENSE)

Legal Business Name				
Business (or dba) Name				
Mailing Address	<input type="checkbox"/> NEW	City	State	Zip
Business Location Address	<input type="checkbox"/> NEW	City	State	Zip
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

Please read the instructions before completing this form.

1	Total tax on tobacco products sold: Enter the amount shown on Schedule A, Sheet 1, line 5.....	1	\$	
Deductions:				
2	Sold to military installations	2	\$	
3	Sold to Arizona licensed distributors who will pay the tax: Enter the amount shown on Schedule C-3, line 5.....	3	\$	
4	TOTAL TAX DUE: Subtract lines 2 and 3 from line 1, and enter amount of tax due.....	4	\$	

PLEASE SIGN HERE	Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	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 correct and complete.
	→ PREPARER'S SIGNATURE _____	→ TAXPAYER'S OR AUTHORIZED AGENT'S SIGNATURE _____
	PREPARER'S TIN _____ DATE _____	TITLE _____ DATE _____

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