

GENERAL INSTRUCTIONS

Each non-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
- Non-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 800NR 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 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 819NR. You cannot report roll-your-own tobacco on Form 800NR.

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

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**Part 1: Cigarette Inventory****Section A: Taxable Regular (Blue Stamps)**

Line 1: Enter your ending inventory from line 3 from the previous month's report in the Packs of 20 and Packs of 25 columns.

Line 2: Enter in the Packs of 20 column the total packs (of 20 cigarettes) to which you affixed a blue stamp. Enter in the Packs of 25 column the total packs (of 25 cigarettes) to which you affixed a blue stamp.

Line 3: Enter the number of blue-stamped packs (for sale in Arizona) in your possession at the end of the month.

Line 4: Add lines 1 and 2 and then subtract line 3. Enter the total for each column. The total for each column should equal the number of blue-stamped packages of 20 and 25 cigarettes delivered in Arizona.

Section B: Taxable Reservation (Red and Yellow Stamps)

Line 5: Enter your ending inventory from line 7 from the previous month's report in the Packs of 20 and Packs of 25 columns.

Line 6: Enter in the Packs of 20 column the total packs (of 20 cigarettes) to which you affixed a red or yellow stamp. Enter in the Packs of 25 column the total packs (of 25 cigarettes) to which you affixed a red or yellow stamp.

Line 7: Enter the number of red-stamped or yellow-stamped packs (for sale in Arizona) in your possession at the end of the month.

Line 8: Add lines 5 and 6 and then subtract line 7. Enter the total for each column. The total for each column should equal the number of red-stamped and yellow-stamped packages of 20 and 25 cigarettes delivered to tribal reservations as reflected in line 3 of Schedule B, columns (f) and (g).

Section C: Tax-Free Reservation (Green Stamps)

Line 9: Enter your ending inventory from line 11 from the previous month's report in the Packs of 20 and Packs of 25 columns.

Line 10: Enter in the Packs of 20 column the total packs (of 20 cigarettes) to which you affixed a green stamp. Enter in the Packs of 25 column the total packs (of 25 cigarettes) to which you affixed a green stamp.

Line 11: Enter the number of green-stamped packs (for sale in Arizona) in your possession at the end of the month.

Line 12: Add lines 9 and 10 and then subtract line 11. Enter the total for each column. The total for each column should equal the number of green-stamped packages of 20 and 25 cigarettes delivered to tribal reservations as reflected on line 3 of Schedule B, columns (h) and (i).

Section D: Tax-Free Unstamped

Line 13: Enter the number of unstamped packages (of 20 or 25 cigarettes) delivered into Arizona. The line 13 total in the Packs of 20 column should equal the sum of column (d) from Schedules E-1 and E-2. Similarly, the line 13 total in the Packs of 25 column should equal the sum of column (e) from Schedules E-1 and E-2.

Part 2: Stamp Inventory

Line 14: For each of the columns, enter your ending inventories from line 17b from the previous month's report.

Line 15: For each of the columns, enter the number of Arizona stamps you purchased during the month.

Line 16: For each of the columns, enter the sum of lines 14 and 15.

Line 17a: For each of the columns, enter the number of stamps that were spoiled during the month.

Line 17b: For each of the columns, enter the number of stamps you possessed at the end of the month.

Line 18: For each of the columns, enter the sum of lines 17a and 17b.

Line 19: For each of the columns, subtract line 18 from line 16. *If the line 19 totals for the six columns do not match the two line 2 columns (Blue Stamps), the two line 6 columns (Red Stamps and Yellow Stamps) the two line 10 columns (Green Stamps), **attach an explanation of the differences.***

Part 3: Penalty

Line 20: 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

PLEASE SIGN HERE	<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</p> <p>DATE</p>	<p>DATE</p>

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

Part 1 Cigarette Inventory: Read instructions before completing.

Section A: Taxable Regular		Blue		Red		Yellow		Green		Unstamped	
Packs of ▶		20	25	20	25	20	25	20	25	20	25
1	Stamped packages for sale in Arizona on hand (beginning of month).....	1									
2	Packages stamped during the month for sale in Arizona..	2									
3	Ending Inventory: Stamped packages for sale in Arizona (end of month)	3									
4	Stamped packages delivered in Arizona..... (= Line 1 + Line 2 - Line 3)	4									
Section B: Taxable Reservation											
5	Stamped packages for sale in Arizona on hand (beginning of month)	5									
6	Packages stamped during the month for sale in Arizona.....	6									
7	Ending Inventory: Stamped packages for sale in Arizona (end of month)	7									
8	Stamped packages delivered in Arizona	8									
Section C: Tax-Free Reservation											
9	Stamped packages for sale in Arizona on hand (beginning of month)	9									
10	Packages stamped during the month for sale in Arizona.....	10									
11	Ending Inventory: Stamped packages for sale in Arizona (end of month)	11									
12	Stamped packages delivered in Arizona..... (= Line 9 + Line 10 - Line 11)	12									
Section D: Tax-Free Unstamped (Sold only to Arizona licensed distributors)											
16	Unstamped packages delivered in Arizona (from Schedules E-1 and E-2).....	16									

Part 2 Stamp Inventory		AZ Blue		AZ Red		AZ Yellow		AZ Green		
Packs of ▶		20	25	20	25	20	25	20	25	
14	Beginning inventory: Arizona stamps on hand.....	14								
15	Arizona stamps purchased during the month	15								
16	Total stamps available: Add lines 14 and 15.....	16								
DEDUCTIONS										
17a	Stamps spoiled	17a								
17b	Ending inventory: Arizona stamps on hand	17b								
18	TOTAL DEDUCTIONS: Add lines 17a and 17b	18								
19	Total Arizona stamps affixed during the month: Subtract line 18 from line 16; enter the difference.....	19								

NOTE: If line 19 does not equal amounts reported in Part 1, lines 2, 6, and 10, attach an explanation of the difference to the back of this report.

Part 3 Penalty

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