

**ARIZONA FORM
800NR**

**Cigarette Distributor's Monthly Return for
Nonresident Licensed Distributors**

**Luxury
Tax**

This return must be filed with the Arizona Department of Revenue not later than the 20th day of the 1st month following the month for which this return is made.

TOBACCO LICENSE NO.			TAXPAYER ID (EIN OR SSN)			FOR THE MONTH OF (enter full month and 4-digit year) MONTH YYYY		
LEGAL BUSINESS NAME				BUSINESS (OR DBA) NAME				
MAILING ADDRESS				ADDRESS OF BUSINESS LOCATION				
CITY			STATE			ZIP		
			<input type="checkbox"/> Check if new.					
CITY			STATE			ZIP		
			<input type="checkbox"/> Check if new.					
NAME OF CONTACT PERSON				TELEPHONE NUMBER WITH AREA CODE				
				<input type="checkbox"/> Check if new.				
E-MAIL ADDRESS				FAX NUMBER WITH AREA CODE				
				<input type="checkbox"/> Check if new.				

Part 1 Cigarette Inventory: Read instructions beginning on page 6.

Section A: Taxable Regular

1. Stamped packages for sale in Arizona on hand (beginning of month)
2. Add: Packages stamped during the month for sale in Arizona (Schedules A-3 and A-4)
3. Ending Inventory: Stamped packages for sale in Arizona (end of month)
4. Taxable Distribution: Stamped packages delivered in Arizona

BLUE STAMPS	
Packs of 20 (\$1.18)	Packs of 25 (\$1.475)

Section B: Taxable Reservation

1. Stamped packages for sale in Arizona on hand (beginning of month)
2. Add: Packages stamped during the month for sale in Arizona
3. Ending Inventory: Stamped packages for sale in Arizona (end of month)
4. Taxable Distribution: Stamped packages delivered in Arizona

RED STAMPS	
Packs of 20 (\$1.00)	Packs of 25 (\$1.25)

Section C: Tax Free Reservation

1. Stamped packages for sale in Arizona on hand (beginning of month)
2. Add: Packages stamped during the month for sale in Arizona
3. Ending Inventory: Stamped packages for sale in Arizona (end of month)
4. Taxable Distribution: Stamped packages delivered in Arizona

GREEN STAMPS	
Packs of 20 (tax free)	Packs of 25 (tax free)

Part 2: Stamp Inventory

1. Arizona stamps on hand (beginning of month)
2. Add: Arizona stamps purchased during the month
3. Less: Arizona stamps on hand (end of month)
4. Arizona stamps affixed during the month

BLUE STAMPS		RED STAMPS		GREEN STAMPS	
20s	25s	20s	25s	20s	25s

If line 4 does not equal amounts reported in Part 1, lines A2, B2, and C2, attach an explanation of the difference to the back of this report.

PLEASE SIGN HERE	<i>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.</i>		
	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 W. Monroe, Phoenix, AZ 85007

Participating Manufacturer's Cigarettes Sold in Arizona (except roll-your-own tobacco)

LEGAL BUSINESS NAME	BUSINESS (OR DBA) NAME	TOBACCO LICENSE NO.	FOR THE MONTH OF MONTH YYYY
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Please see instructions and definitions beginning on page 7. Please provide the following information with respect to all Participating Manufacturer's cigarettes (excluding roll-your-own tobacco) that you received in this state regardless of whether such cigarettes were subsequently exported. A list of Participating Manufacturers, and their brands authorized for sale in Arizona, is maintained and updated at the Arizona Attorney General's web site, www.azag.gov.

PARTICIPATING MANUFACTURER'S BRANDS:				
(a) Participating Manufacturer's Name	(b) Name and Address of Person(s) from Whom Purchased (if other than the participating manufacturer)	(c) Brand Family	(d) Quantity	
			Packs of 20	Packs of 25
TOTAL				

Nonparticipating Manufacturer's Cigarettes Sold in Arizona (except roll-your-own tobacco)

LEGAL BUSINESS NAME	BUSINESS (OR DBA) NAME	TOBACCO LICENSE NO.	FOR THE MONTH OF MONTH YYYY
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Please see instructions and definitions beginning on page 7. Please provide the following information with respect to all Nonparticipating Manufacturer's (NPM) cigarettes (excluding roll-your-own tobacco) that you received in this state regardless of whether such cigarettes were subsequently exported. A list of Nonparticipating Manufacturers, and their brands authorized for sale in Arizona, is maintained and updated at the Arizona Attorney General's web site, www.azag.gov. If you have had no NPM activity during the month above, complete and submit the Resident Distributor's Certification of No Nonparticipating Manufacturer's Activity, page 5.

NONPARTICIPATING MANUFACTURER'S BRANDS:							
(a) Nonparticipating Manufacturer's Name and Address	(b) Name and Address of Person(s) from Whom Purchased	(c) Brand Family	(d) Invoice		(e) Quantity		
			Date	Number	Packs of 20	Packs of 25	Individual Cigarettes
TOTAL							

**Resident Distributor's Certification of
No Nonparticipating Manufacturer's Activity**
(In Lieu of Nonparticipating Manufacturer's Schedules)
For the month MONTH YYYY

As evidenced by my signature below, I _____, do hereby certify
(type your name)
under penalty of perjury, that during the period of MM|DD|YY,YY,YY,YY through MM|DD|YY,YY,YY,YY,

(Legal Business Name/DBA Name)

(Tobacco License No.)

- 1 DID NOT pay state excise taxes on any nonparticipating manufacturer's roll-your-own tobacco required to be reported on Schedule A-4 of **Form 819NR**. If not checked, *submit Schedule A-4 with **Form 819NR***.
- 2 DID NOT affix the excise tax stamp of the State of Arizona to or otherwise pay state excise taxes for any nonparticipating manufacturer's cigarettes required to be reported on Schedule A-4 of **Form 800NR**. If not checked, *submit Schedule A-4 with **Form 800NR***.

NOTE:

- Distributors who do not submit **Form 819NR** must still check box 1 regarding nonparticipating manufacturers roll-your-own activity.
- Distributors who do not submit **Form 800NR** must still check box 2 regarding nonparticipating manufacturers cigarette activity.

TAXPAYER'S AUTHORIZED AGENT'S SIGNATURE
(Must be signed to be considered complete.)

TITLE

DATE

Instructions

GENERAL INSTRUCTIONS

You must file this return if you are licensed to distribute cigarettes within the state of Arizona.

You must file the return monthly on or before the 20th day after the month the cigarettes have been sold.

Prepare this return for each month regardless of whether or not any sales have been made. File the original with the Department of Revenue. Retain a copy of the return with all substantiating documentation for at least four years, subject to inspection by the Department.

Report all cigarettes in packages. Report all cigarettes in packages except where asked to report individual cigarettes.

You may substitute a computer-generated schedule for any of the DOR schedules. You must obtain prior approval of your substitute schedules. Your substitute schedules must be in the same format as the DOR schedules and contain all required information.

You must provide your taxpayer identification number on the return. A tax identification number is either your federal Employer Identification Number (EIN), or your Social Security Number (SSN) if you are a sole proprietor with no employees.

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 identification number.

SPECIFIC INSTRUCTIONS

Part 1: Cigarette Inventory (Sections A, B, C)

Section A: Taxable Regular (Blue Stamps)

Line 1: Enter your ending inventory from Section A, line 3, of prior month.

Line 2: Enter packages stamped for sale in Arizona during the month.

Line 3: Enter ending inventory of packages stamped for sale in Arizona last day of the month.

Line 4: Enter the stamped packages delivered in Arizona.

Section B: Taxable Reservation (Red Stamps)

Line 1: Enter your ending inventory from Section B, line 3, of prior month.

Line 2: Enter packages stamped for sale in Arizona during the month.

Line 3: Enter ending inventory of packages stamped for sale in Arizona last day of the month.

Line 4: Enter the stamped packages delivered in Arizona to Indian reservations from Schedule B, column (f) and column (g).

Section C: Tax Free Reservation (Green Stamps)

Line 1: Enter your ending inventory from Section C, line 3, of prior month.

Line 2: Enter packages stamped for sale in Arizona during the month.

Line 3: Enter ending inventory of packages stamped for sale in Arizona last day of the month.

Line 4: Enter the stamped packages delivered in Arizona to Indian reservations (from Schedule B, column (h) and column (i)).

Part 2: Stamp Inventory

Line 1: Enter from Part 2, line 3, of prior month, amounts reported for Blue, Red, and Green stamps, packs of 20s and 25s.

Line 2: Enter stamps purchased during the month for Blue, Red, and Green denominations.

Line 3: Enter ending unaffixed stamp inventory at end of month for Blue, Red, and Green denominations.

Line 4: Enter total number of Arizona stamps affixed during the month. This amount must equal amounts reported on line 2 of Sections A, B, and C.

SPECIAL DEFINITIONS FOR SCHEDULES A-3 AND A-4

PLEASE NOTE: Form 800NR does not contain Schedule A-1 or Schedule A-2.

“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. The term “cigarette” includes “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.

“Master Settlement Agreement” means the settlement agreement (and related documents) entered into on November 23, 1998 by the State and leading United States tobacco product manufacturers. A copy of the Master Settlement Agreement may be found at the web site of National Association of Attorneys General, www.naag.org.

“Tobacco product manufacturer” means an entity that directly (and not exclusively through any affiliate):

- 1) Manufactures cigarettes anywhere that such manufacturer intends to be sold in the United States, including cigarettes intended to be sold in the United States through an importer

(except where such importer is an original participating manufacturer (as that term is defined in the Master Settlement Agreement) that will be responsible for the payments under the Master Settlement Agreement with respect to such cigarettes as a result of the provisions of subsection II(MM) of the Master Settlement Agreement and that pays the taxes specified in subsection II(Z) of the Master Settlement Agreement, and provided that the manufacturer of such cigarettes does not market or advertise such cigarettes in the United States);

- 2) Is the first purchaser anywhere for resale in the United States of cigarettes manufactured anywhere that the manufacturer does not intend to be sold in the United States; or
- 3) Becomes a successor of an entity described in paragraph 1 or 2.

The term "tobacco product manufacturer" does not include an affiliate of a tobacco product manufacturer unless such affiliate itself falls within any of paragraphs 1 through 3 above.

"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 is maintained and updated at the web site of the National Association of Attorneys General, www.naag.org.

"Nonparticipating manufacturer" (NPM) means any tobacco product manufacturer that is not a Participating Manufacturer.

"State excise taxes" means taxes imposed on tobacco products under A.R.S. Title 42, Chapter 3.

SPECIAL INSTRUCTIONS FOR SCHEDULE A-3 PARTICIPATING MANUFACTURER'S CIGARETTES SOLD IN ARIZONA (EXCEPT ROLL-YOUR-OWN TOBACCO)

This report must be completed for every cigarette brand family (excluding roll-your-own tobacco) manufactured by a participating manufacturer for which the distributor affixed the excise tax stamp of this state or otherwise paid state excise taxes.

Column (a): Enter the name of the participating manufacturer of the brand family of cigarettes reported in Column (c).

Column (b): Enter the name and address of person(s) from whom purchased if other than the participating manufacturer, of the brand family of cigarettes reported in Column (c).

Column (c): Enter the brand family of the cigarettes received (do not abbreviate). Do not break the brand family down into subcategories such as regular, menthol, light, etc. For example, for a cigarette named "Alpha Bravo Gold Menthol Lights", report only "Alpha Bravo Gold". Do not report as "A B Gold" or "A B Gold Menthol Lights."

Column (d): Enter the number of packages of 20 or 25 cigarettes, excluding roll-your-own, for which the distributor affixed the excise tax stamp of this state or otherwise paid state excise taxes during the month.

SPECIAL INSTRUCTIONS FOR SCHEDULE A-4 NONPARTICIPATING MANUFACTURER'S (NPM) CIGARETTES SOLD IN ARIZONA (EXCEPT ROLL-YOUR-OWN TOBACCO)

This report must be completed for every cigarette brand family (excluding roll-your-own tobacco) manufactured by a NPM for which the distributor affixed the excise tax stamp of this state or otherwise paid state excise taxes.

Attach copies of invoices to Schedule A-4 for purchases from nonparticipating manufacturers.

Column (a): Enter the name and address of the nonparticipating manufacturer of the brand family of NPM cigarettes reported in Column (c).

Column (b): Enter the name and address of the person from whom the NPM cigarettes reported in Column (c) were purchased if different from the NPM identified in Column (a).

Column (c): Enter the brand family of the NPM cigarettes (do not abbreviate). Do not break the brand family down into subcategories such as regular, menthol, light, etc. For example, for a cigarette named "Alpha Bravo Gold Menthol Lights", report only "Alpha Bravo Gold". Do not report as "A B Gold" or "A B Gold Menthol Lights."

Column (d): Enter the date and invoice number of the invoice pursuant to which you sold the cigarettes identified in Column (c).

Column (e): Enter the number of individual NPM cigarettes or packages of 20 or 25 cigarettes, *excluding roll-your-own*, for which the distributor affixed the excise tax stamp of this state or otherwise paid state excise taxes.

If you have **not** engaged in any activity during the applicable period, you must complete and submit the *Resident Distributor's Certification of No Nonparticipating Manufacturer Activity (In Lieu of Nonparticipating Manufacturer's Schedules)* on page 5.

SPECIAL INSTRUCTIONS FOR SCHEDULE B

Complete a separate Schedule B for each reservation.

List all sales to authorized Indian retailers. For a current list of retailers authorized to receive red or green stamped cigarettes, call the Arizona Department of Revenue Tobacco Tax Section at (602) 716-7808. Each transaction must include the following:

Column (a): Enter the registration number and name of the retailer.

Column (b): Enter invoice date.

Column (c): Enter invoice number.

Column (d): Enter number of blue stamped 20s sold. (For information only to be included in **Section A, line 4.**)

Column (e): Enter number of blue stamped 25s sold (For information only to be included in **Section A, line 4.**)

Column (f): Enter number of red stamped 20s sold.

Column (g): Enter number of red stamped 25s sold.

Column (h): Enter number of green stamped 20s sold.

Column (i): Enter number of green stamped 25s sold.

Total by Reservation: Enter total of each column.

Balance forwarded from other reservations: Enter the totals of each attached Schedule B.

Grand total of all reservations.

CERTIFICATION OF NO NPM ACTIVITY:

If you have **not** engaged in any activity required to be reported on Form 819NR, Schedule A-4, or Form 800NR, Schedule A-4 during the applicable period, you must complete and submit the form, ***Resident Distributor's Certification of No Nonparticipating Manufacturer Activity (In Lieu of Nonparticipating Manufacturers Schedules)***.