

For the month _____, 20____

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.

Licensed Distributor's Name	Tobacco License No.	Taxpayer ID (EIN or SSN)
Mailing Address	Address of Business Location	
City State Zip	City	State Zip

Read instructions beginning on page 5.

Part 1 Cigarette Inventory

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
3. Ending Inventory: Stamped packages for sale in Arizona (end of month)
4. Taxable Distribution: Stamped packages delivered in Arizona

BLUE STAMPS	
Pkgs of 20 (\$1.18)	Pkgs 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	
Pkgs of 20 (\$1.00)	Pkgs 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	
Pkgs of 20 (tax free)	Pkgs 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.

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.

PLEASE SIGN HERE

Please mail to:
Arizona Department of Revenue, Tobacco Tax, 1600 W. Monroe, Phoenix, AZ 85007

**Non-Resident Distributor's Certification of
No Non-Participating Manufacturer's Activity**
(In Lieu of Non-Participating Manufacturer's Schedules)
For the month _____, 20____

As evidenced by my signature below, I _____, do hereby
(print name)
certify under penalty of perjury, that during the period of _____ through

_____, _____
(Name of Licensed Distributor)

did not (*check all that apply*):

- Sell any non-participating manufacturer's roll-your-own tobacco required to be reported on Schedule A-2 of Form 819NR. If not checked, *submit Schedule A-2 with Form 819NR.*
- Sell any non-participating manufacturer's cigarettes required to be reported on Schedule A of Form 800NR. If not checked, *submit Schedule A with Form 800NR.*

NOTE:

- Distributors who do not submit Form 800NR must still check the box regarding non-participating manufacturers cigarette activity.
- Distributors who do not submit Form 819NR must still check the box regarding non-participating manufacturers roll-your-own 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 a distributor of 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.

Attach copies of invoices for purchases from "other" manufacturers.

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 800NR-C, 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 800NR-C, 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 INSTRUCTIONS AND DEFINITIONS FOR SCHEDULE A

NON-PARTICIPATING MANUFACTURER BRANDS CIGARETTES SOLD IN ARIZONA (EXCEPT ROLL-YOUR-OWN TOBACCO).

This report must be completed for every cigarette brand (excluding roll-your-own tobacco) that: (i) is stamped for sale within this state on which you have paid state excise taxes; and (ii) is not on the list of Participating Manufacturer brands referred to in the definition below of "Non-Participating Manufacturer".

Definitions:

"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.

"Tobacco product manufacturer" means any person who meets the definitions found in A.R.S. §44-7101(2)(i).

“Non-participating manufacturer” (NPM) means any tobacco product manufacturer who is not a Participating Manufacturer (signatory) to the tobacco Master Settlement Agreement dated November 29, 1998, referred to in A.R.S. §44-7101(A). A list of participating Manufacturers and their brands is maintained and updated at the National Association of Attorneys General (NAAG) web site, www.naag.org.

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

Instructions

Column (a): Enter the name and address of the non-participating manufacturer of the brand of NPM cigarettes reported in Column (d).

Column (b): Enter the name and address of the person from whom the brand was purchased if different from the person identified in Column (a).

Column (c): Enter the name and address of the first importer of the brand (if known).

Column (d): Enter the **complete** brand name of the NPM cigarettes sold in Arizona (do not abbreviate). Do not break the brand 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 (e): Enter the date and invoice number of the invoice pursuant to which you sold the cigarettes identified in Column (d).

Column (f): Enter the number of individual NPM cigarettes or packages of cigarettes, *excluding roll-your-own*, sold monthly in Arizona bearing the excise tax stamp of this State (i.e., on which you have paid state excise taxes).

Certification of No NPM Activity: If you have **not** sold any non-participating manufacturer’s cigarettes or roll-your-own tobacco in Arizona during the applicable period, execute the form, *Non-Resident Distributor’s Certification of No Non-Participating Manufacturer’s Activity (In Lieu of Non-Participating Manufacturer’s Schedules)*.

SPECIAL INSTRUCTIONS FOR SCHEDULE 800NR-C:

Complete a separate Schedule 800NR-C for each reservation. List all sales to authorized Indian retailers. 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 800NR-C.

Grand total of all reservations.