ARIZONA FORM
800NR

Cigarette Distributor's Monthly Return for Nonresident Licensed Distributors

TAX RECOVERY
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 ☐ *Check if new.*	ADDRESS OF BUSINESS LOCATION ☐ *Check if new.*
CITY STATE ZIP	CITY STATE ZIP
NAME OF CONTACT PERSON ☐ *Check if new.*	TELEPHONE NUMBER WITH AREA CODE ☐ *Check if new.*
E-MAIL ADDRESS ☐ *Check if new.*	FAX NUMBER WITH AREA CODE ☐ *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 .....

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 .....

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 .....

BLUE STAMPS	
Packs of 20 ($1.18)	Packs of 25 ($1.475)
RED STAMPS	
Packs of 20 ($1.00)	Packs of 25 ($1.25)
GREEN STAMPS	
Packs of 20 (tax free)	Packs of 25 (tax free)

Part 2: Stamp Inventory

1. Beginning inventory - Arizona stamps on hand .....
2. Arizona stamps purchased during the month .....
3. Total stamps available.....
4. Deductions:
   a. Stamps spoiled .....
   b. Ending inventory - Arizona stamps on hand .....
5. Total deductions: *Add lines 4a and 4b* .....
6. Total Arizona stamps affixed during the month .....

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

If line 6 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 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.

➔ 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

Schedule A-3

TAX RECOVERY

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

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 shipped to this state. 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 Who the Product Was Sold To	(c) Brand Family	(d) Quantity	
			Packs of 20	Packs of 25
TOTAL.....				

AZ FORM 800NR

Schedule A-4

TAX RECOVERY

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

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 shipped to this state. 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 Nonresident 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 Who the Product Was Sold To	(c) Brand Family	(d) Invoice *from sale listed in column (b)*		(e) Quantity		
			Date	Number	Packs of 20	Packs of 25	Individual Cigarettes
TOTAL.....							

Schedule B

Sales to Indian Retailers on the Reservation

TAX RECOVERY

LEGAL BUSINESS NAME	BUSINESS (OR DBA) NAME	TOBACCO LICENSE NO.	RESERVATION NAME	FOR THE MONTH OF
				MONTH YYYY

Please see instructions and definitions beginning on page 7.

(a) Registration Number and Name	(b) Invoice Date	(c) Invoice Number	BLUE STAMPS		RED STAMPS		GREEN STAMPS	
			(d) Packs of 20	(e) Packs of 25	(f) Packs of 20	(g) Packs of 25	(h) Packs of 20	(i) Packs of 25
Total by Reservation								
Balance Forward from Other Reservations.....								
GRAND TOTAL OF ALL RESERVATIONS								

Nonresident Distributor's Certification of No Nonparticipating Manufacturer's Activity

(In Lieu of Nonparticipating Manufacturer's Schedules)

LEGAL BUSINESS NAME/DBA NAME	TOBACCO LICENSE NO.	FOR THE MONTH OF
		MONTH YYYY

As evidenced by my signature below, I _____, do hereby certify
(type your name)

under penalty of perjury, that during the period of MMDDYYYY through MMDDYYYY,

the distributor named above:

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, *I have engaged in this activity and have completed and submitted 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, *I have engaged in this activity and have completed and submitted Schedule A-4 with* ***Form 800NR****.*

SIGNATURE: (Must be signed to be considered complete.)

➔ _____
TAXPAYER'S AUTHORIZED AGENT'S SIGNATURE

_____
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 4b, of prior month, amounts reported for Blue, Red, and Green stamps, packs of 20s and 25s.

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

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

Line 4a: Enter the number of stamps that were spoiled during the month.

Line 4b: Enter your ending inventory of Arizona stamps for this month.

Line 5: Enter the total of lines 4a through 4b.

Line 6: Subtract line 5 from line 6 to calculate the 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 who the brand family of cigarettes, reported in Column (c), were sold to.

Column (c): Enter the brand family of the cigarettes sold (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 listed in column (d) to Schedule A-4 for nonparticipating manufacturer products shipped to Arizona.

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 who the NPM cigarettes reported in Column (c) were sold to.

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 *Nonresident 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, ***Nonresident Distributor's Certification of No Nonparticipating Manufacturer Activity (In Lieu of Nonparticipating Manufacturers Schedules)***.