

**ARIZONA FORM  
819NR**

**Nonresident Distributor's Monthly Return of Cigars and  
Tobacco Products Sold  
(For Nonresident Licensed Distributors)**

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)	<b>FOR THE MONTH OF</b> (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	
E-MAIL ADDRESS <input type="checkbox"/> Check if new.	FAX NUMBER WITH AREA CODE <input type="checkbox"/> Check if new.	

**See Rates and Instructions beginning on page 13.**

1 Total tax on tobacco products sold: Enter the amount shown on Schedule A, line 5 .....	<b>1</b>	
<b>Deductions:</b>		
2 Sold to non-offset Indian reservations: Enter the amount on Schedule B-1, line 11 ...	<b>2</b>	
3 Sold on self-collecting offset Indian reservations:		
3a Enter the amount shown on Schedule B-2, line 7 .....	<b>3a</b>	
3b Enter the amount shown on Schedule B-3, line 7 .....	<b>3b</b>	
3c Total: Add lines 3a and 3b .....	<b>3c</b>	
4 Sold on ADOR-collected offset Indian reservations:		
4a Enter the amount shown on Schedule B-4 line 3 .....	<b>4a</b>	
4b Enter the amount shown on Schedule B-5, line 11 .....	<b>4b</b>	
4c Total: Add lines 4a and 4b .....	<b>4c</b>	
5 Sold to Arizona licensed distributors (who will pay the tax). Enter the amount shown on Schedule C-3, line 5 .....	<b>5</b>	
6 Returned by retailers: Enter the amount shown on Schedule D, line 5 .....	<b>6</b>	
7 Sold to military installations .....	<b>7</b>	
8 <b>Total Deductions:</b> Add lines 2, 3c, 4c, 5, 6 and 7. ....	<b>8</b>	
9 <b>TOTAL TAX DUE:</b> Subtract line 8 from line 1 .....	<b>9</b>	

<b>PLEASE SIGN HERE</b>	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	_____ TITLE
	_____ DATE	_____ DATE

MAIL TO: Arizona Department of Revenue  
Tobacco Tax Section, 1600 West Monroe, Phoenix, AZ 85007



Participating Manufacturer's Roll-Your-Own Tobacco Sold in Arizona

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

Please see instructions and definitions beginning on page 14. Please provide the following information with respect to all Participating Manufacturer's roll-your-own tobacco on which you paid state excise taxes. 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](http://www.azag.gov).

<b>PARTICIPATING MANUFACTURER'S BRANDS:</b>			
(a) Participating Manufacturer's Name	(b) Name and Address of Who the Product was Sold To	(c) Brand Family	(d) Quantity in Ounces
<b>TOTAL</b> .....			

**Nonparticipating Manufacturer's Roll-Your-Own Tobacco Sold in Arizona**

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

Please see instructions and definitions beginning on page 14. Please provide the following information with respect to all Nonparticipating Manufacturer's (NPM) roll-your-own tobacco on which you paid state excise taxes. 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](http://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 12.*

<b>NONPARTICIPATING MANUFACTURER'S BRANDS:</b>					
(a) Nonparticipating Manufacturer's Name and Address	(b) Name and Address of Who the Product Was Sold To	(c) Invoice <i>from sale listed in column (b)</i>		(d) Brand Family	(e) Quantity in Ounces
		Date	Number		
<b>TOTAL</b> .....					

**AZ FORM 819NR**

**Schedule B-1**

Sales of Cigars and/or Tobacco Products Sold on Arizona Indian Reservations That Have Not Enacted Their Own Tax

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

Include copies of invoices. Please see instructions and definitions beginning on page 15.

<b>"-1" RETAILERS</b>				No. of Small Cigars Sold weighing not more than 3 lbs/1000	No. of Cigars Sold for \$.05 or less	No. of Cigars Sold for more than \$.05	No. of Ounces Sold Smoking Tobacco, Snuff, Fine Cut Chewing, etc.	No. of Ounces Sold Cavendish, Plug, or Twist
Registration Number	Name of Purchaser	Invoice Date	Invoice Number					
1. Totals .....								
2. Quantity of line 1 sold tax free .....								
TOTAL RATES .....				x	x	x	x	x
3. Net amount due distributor for taxes paid but not collected .....								
4. Quantity of line 1 sold on which only the §42-3251 and §42-3251.01 rates were collected ..... §42-3052 RATE .....				x	x	x	x	x
5. Net amount due distributor for taxes paid but not collected .....								
6. Total amount due distributor for taxes paid but not collected from "-1" Retailers (sum of lines 3 and 5) .....								

<b>"-2" RETAILERS</b>								
Registration Number	Name of Purchaser	Invoice Date	Invoice Number	Small Cigars 3 lbs/1000 or less	Cigars \$.05 or less	Cigars more than \$.05	Ounces Tobacco, etc.	Ounces Cavendish, etc.
7. Totals .....								
8. Quantity of line 7 sold tax free .....								
TOTAL RATES .....				x	x	x	x	x
9. Net amount due distributor for taxes paid but not collected .....								
10. Total amount due distributor for taxes paid but not collected from "-2" retailers (sum of line 9) .....								
<b>11. Total amount due distributor for taxes paid but not collected (sum of lines 6 and 10). Enter here and on page 1, line 2 .....</b>								

**AZ FORM 819NR**

**Schedule B-2**

Sales of Cigars and/or Tobacco Products Sold on Arizona Indian Reservations That Have Enacted and Collect Their Own Tax  
for only the §42-3251 Tax Rate

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

Include copies of invoices. Please see instructions and definitions beginning on page 15.

<b>"-1" RETAILERS (Include allocated tax free sales to "-2" Retailers.)</b>				No. of Small Cigars Sold weighing not more than 3 lbs/1000	No. of Cigars Sold for \$.05 or less	No. of Cigars Sold for more than \$.05	No. of Ounces Sold Smoking Tobacco, Snuff, Fine Cut Chewing, etc.	No. of Ounces Sold Cavendish, Plug, or Twist
Registration Number	Name of Purchaser	Invoice Date	Invoice Number					
1. Totals.....								
§42-3052 and §42-3251 Rates.....								
2. Total amount due distributor for taxes paid but not collected .....								
3. Total amount due distributor for taxes paid but not collected from "-1" Retailers (sum of line 2) .....								

<b>"-2" RETAILERS (Do not include the allocated tax free sales listed under "-1" Retailers.)</b>								
Registration Number	Name of Purchaser	Invoice Date	Invoice Number	Small Cigars 3 lbs/1000 or less	Cigars \$.05 or less	Cigars more than \$.05	Ounces Tobacco, etc.	Ounces Cavendish, etc.
4. Totals.....								
§42-3251 RATE.....								
5. Net amount due distributor for taxes paid but not collected .....								
6. Total amount due distributor for taxes paid but not collected from "-2" retailers (sum of line 5).....								
7. Total amount due distributor for taxes paid but not collected (sum of lines 3 and 6). Enter here and on page 1, line 3a .....								

**AZ FORM 819NR**

**Schedule B-3**

Sales of Cigars and/or Tobacco Products Sold on Arizona Indian Reservations That Have Enacted and Collect Their Own Tax  
for both the §42-3251 and the §42-3251.01 Tax Rates

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

Include copies of invoices. Please see instructions and definitions beginning on page 16.

<b>"-1" RETAILERS (Include allocated tax free sales to "-2" Retailers.)</b>				No. of Small Cigars Sold weighing not more than 3 lbs/1000	No. of Cigars Sold for \$.05 or less	No. of Cigars Sold for more than \$.05	No. of Ounces Sold Smoking Tobacco, Snuff, Fine Cut Chewing, etc.	No. of Ounces Sold Cavendish, Plug, or Twist
Registration Number	Name of Purchaser	Invoice Date	Invoice Number					
1. Totals .....								
TOTAL RATES .....				x	x	x	x	x
2. Total amount due distributor for taxes paid but not collected .....								
3. Total amount due distributor for taxes paid but not collected from "-1" Retailers (sum of line 2) .....								

<b>"-2" RETAILERS (Do not include the allocated tax free sales listed under "-1" Retailers.)</b>								
Registration Number	Name of Purchaser	Invoice Date	Invoice Number	Small Cigars 3 lbs/1000 or less	Cigars \$.05 or less	Cigars more than \$.05	Ounces Tobacco, etc.	Ounces Cavendish, etc.
4. Totals .....								
§42-3251 and §42-3251.01 RATES .....				x	x	x	x	x
5. Net amount due distributor for taxes paid but not collected .....								
6. Total amount due distributor for taxes paid but not collected from "-2" retailers (sum of line 5) .....								
7. Total amount due distributor for taxes paid but not collected (sum of lines 3 and 6). Enter here and on page 1, line 3b .....								



**Sales of Cigars and/or Tobacco Products Sold During the Month on Arizona Indian Reservations –  
that have enacted but do not collect their own tax which exempts tribal members**

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

*Include copies of invoices. Please see instructions and definitions beginning on page 17.*

<b>"-1" RETAILERS</b>				No. of Small Cigars Sold weighing not more than 3 lbs/1000	No. of Cigars Sold for \$.05 or less	No. of Cigars Sold for more than \$.05	No. of Ounces Sold Smoking Tobacco, Snuff, Fine Cut Chewing, etc.	No. of Ounces Sold Cavendish, Plug, or Twist
Registration Number	Name of Purchaser	Invoice Date	Invoice Number					
1. Totals .....								
2. Quantity of line 1 sold tax free .....								
TOTAL RATES .....				x	x	x	x	x
3. Net amount due distributor for taxes paid but not collected .....								
4. Quantity of line 1 sold on which only the §42-3251 and §42-3251.01 rates were collected .....								
§42-3052 RATES .....				x	x	x	x	x
5. Net amount due distributor for taxes paid but not collected .....								
6. Total amount due distributor for taxes paid but not collected from "-1" Retailers (sum of lines 3 and 5) .....								

<b>"-2" RETAILERS (Include sales to unregistered retailers.)</b>								
Registration Number	Name of Purchaser	Invoice Date	Invoice Number	Small Cigars 3 lbs/1000 or less	Cigars \$.05 or less	Cigars more than \$.05	Ounces Tobacco, etc.	Ounces Cavendish, etc.
7. Totals .....								
8. Quantity of line 7 sold tax free .....								
TOTAL RATES .....				x	x	x	x	x
9. Net amount due distributor for taxes paid but not collected .....								
10. Total amount due distributor for taxes paid but not collected from "-2" retailers (sum of line 9) .....								
<b>11. Total amount due distributor for taxes paid but not collected (sum of lines 6 and 10). Enter here and on page 1, line 4b .....</b>								





**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 |M|M|D|D|Y|Y|Y|Y| through |M|M|D|D|Y|Y|Y|Y|,  
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, *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.

<p><b>SIGNATURE:</b> (Must be signed to be considered complete.)</p> <p>➔ _____ TAXPAYER'S AUTHORIZED AGENT'S SIGNATURE</p> <p>_____ TITLE</p> <p>_____ DATE</p>
--

# AZ FORM 819NR

<b>Rates</b>				
<b>ITEM</b>	<b>ARS §42-3052</b>	<b>ARS §42-3251</b>	<b>ARS §42-3251.01</b>	<b>TOTAL</b>
<b>Cigars:</b>				
Small cigars weighing not more than 3 lbs/1000	\$.040 per 20	\$.089 per 20	\$.134 per 20	\$.263 per 20
Selling for \$.05 or less .....	\$.020 per 3	\$.044 per 3	\$.066 per 3	\$.130 per 3
Selling for more than \$.05 .....	\$.020 each	\$.044 each	\$.066 each	\$.130 each
Smoking Tobacco, Snuff, Fine Cut Chewing, etc...	\$.020 per oz.	\$.045 per oz.	\$.068 per oz.	\$.133 per oz.
Cavendish, Plug, or Twist .....	\$.005 per oz.	\$.011 per oz.	\$.017 per oz.	\$.033 per oz.

## Instructions

### General Instructions:

You must file this return and pay luxury tax if you are licensed to distribute cigars and tobacco products within the state of Arizona.

You must file the return monthly and pay the tax on or before the 20<sup>th</sup> day after the month the tax accrues.

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

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.

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.

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.

Send payment, with the return, to the Arizona Department of Revenue. Include your Taxpayer Identification Number and your Tobacco License Number on your check.

State law imposes a penalty plus interest on the amount of tax due on each return if your payment is late. State law imposes a 5% penalty per month if you fail to file. The combined penalties, however, cannot exceed 25%.

Attach copies of all invoices to the return for product sold or shipped into Arizona and credit invoices for product returned.

Schedules A, C, and D are computed using the "Total Rate" of tax.

Schedules B-1 through B-5 are computed using a combination of rates of tax. See specific instructions for these schedules. 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.

### Specific Instructions for Page 1:

**Line 1:** On Schedule A, enter all cigars and/or tobacco products you have shipped into the State of Arizona this month. This includes sales to registered Native American retailers and sales to other Arizona licensed distributors. Enter the total tax from Schedule A, line 5 on page 1, line 1. You may substitute a computer generated list for the actual schedule.

**Line 2:** On Schedule B-1, enter all sales during the month to your customers on Indian reservations that have not enacted their own tax. Enter the total from Schedule B-1, line 11 on page 1, line 2. See specific instructions for Schedule B-1.

**Line 3a:** On Schedule B-2, enter all sales during the month to your customers on Indian reservations that have enacted and collect their own reservation tax. Enter the total from Schedule B-2, line 7 on page 1, line 3a. See specific instructions for Schedule B-2.

**Line 3b:** On Schedule B-3, enter all sales during the month to your customers on Indian reservations that have enacted and collect their own reservation tax. Enter the total from Schedule B-2, line 7 on page 1, line 3b. See specific instructions for Schedule B-3.

**Line 3c:** On page 1, add the amounts on line 3a and line 3b. Enter the total on line 3c.

**Line 4a:** On Schedule B-4, enter all sales during the month to your customers located on Indian reservations that have enacted their own reservation tax which does not exempt tribal members and is collected by the Arizona Department of Revenue. Enter the total from Schedule B-4, line 3 on page 1, line 4a. See specific instructions for Schedule B-4.

**Line 4b:** On Schedule B-5, enter all sales during the month to your customers located on Indian reservations that have enacted their own reservation tax which exempts tribal members, and is collected by the Arizona Department of Revenue. Enter the total from Schedule B-5, line 11 on page 1, line 4b. See specific instructions for Schedule B-5.

**Line 4c:** On page 1, add the amounts on Lines 4a and 4b. Enter the total on Line 4c.

**Line 5:** On Schedule C-3, enter any cigars and/or tobacco products during the month to other Arizona licensed distributors who will be responsible for paying the tax. Enter the total from Schedule C-3, line 5 on page 1, line 5. See specific instructions for Schedule C-3.

**Line 6:** On Schedule D, enter all cigars and/or tobacco products returned by retailers during the month. Enter the total from Schedule D, line 5 on page 1, line 6.

**Line 7:** Enter the total of any cigars and/or tobacco products sold to military installations during the month.

**Line 8:** Add lines 2, 3c, 4c, 5, 6 and 7. Enter the total here.

**Line 9:** Subtract line 8 from line 1. Enter the difference here.

### Specific Instructions for Schedule A:

List all sales made in the State of Arizona, including sales made to registered Native American retailers, and sales made to other Arizona licensed distributors who will be paying the tax.

List each invoice on a separate line with the name and address of who the product was sold to, the date and number of the invoice, and the total number of items or total number of ounces shipped, whichever is applicable. Do not round ounces of individual packages.

Sum the total number of items shipped and the total number of ounces shipped from all invoices. If necessary, round the total number of ounces received from all invoices to the whole ounce. Round partial ounces of cavendish, plug, or twist up to the next highest ounce (i.e., round .1 oz. - .9 oz. up to 1 oz.). Round partial ounces of smoking tobacco, snuff, fine cut chewing, etc. to the nearest ounce (i.e., round .1 oz. - .4 oz. down to 0 oz., round .5 oz. - .9 oz. up to 1 oz.).

Multiply the total number of items and the total number of ounces shipped during the month by the appropriate tax rate to calculate "Net Taxes this Month."

Sum the "Net Taxes This Month" to calculate the "Total Taxes This Month". Enter this amount on page 1, line 1.

Retailers whose registration numbers end in "-1" are either owned by an Indian tribe, a tribal enterprise, or an enrolled member of the tribe. These retailers should collect both the §42-3251 and §42-3251.01 tax rates when selling to a non-enrolled member of the tribe.

Retailers whose registration numbers end in "-2" are licensed Indian traders. These retailers should collect the §42-3052, the §42-3251, and the §42-3251.01 tax rates when selling to a non-enrolled member of the tribe.

For "-1" retailers, enter the registration number, name, invoice date and number, and the total number of items or total number of ounces sold, whichever is applicable. Do not round off ounces of individual packages.

**Line 1:** Sum the total number of items sold and the total number of ounces sold from all invoices. If necessary, round the total number of ounces sold from all invoices to the whole ounce. Round partial ounces of cavendish, plug, or twist up to the next highest ounce (i.e., round .1 oz. - .9 oz. up to 1 oz.). Round partial ounces of smoking tobacco, snuff, fine cut chewing, etc. to the nearest ounce (i.e., round .1 oz. - .4 oz. down to 0 oz., round .5 oz. - .9 oz. up to 1 oz.). Enter totals here.

**Line 2:** Calculate the number of items and number of ounces from line 1 that were sold tax free. Enter totals here.

**Line 3:** Multiply the totals on line 2 by the total tax rates. Enter amounts here.

**Line 4:** Calculate the number of items and number of ounces from line 1 that were sold for which both the §42-3251 and the §42-3251.01 tax rates were collected. Enter totals here.

**Line 5:** Multiply the totals on line 4 by the §42-3052 tax rates. Enter amounts here.

**Line 6:** Add amounts from lines 3 and 5. Enter total here.

For "-2" retailers, enter the registration number, name, invoice date and number, and the total number of items or total number of ounces sold, whichever is applicable. Do not round off ounces of individual packages.

**Line 7:** Sum the total number of items sold and the total number of ounces sold from all invoices. If necessary, round the total number of ounces sold from all invoices to the whole ounce. Round partial ounces of cavendish, plug, or twist up to the next highest ounce (i.e., round .1 oz. - .9 oz. up to 1 oz.). Round partial ounces of smoking tobacco, snuff, fine cut chewing, etc. to the nearest ounce

(i.e., round .1 oz. - .4 oz. down to 0 oz., round .5 oz. - .9 oz. up to 1 oz.). Enter totals here.

**Line 8:** Calculate the number of items and number of ounces from line 7 that were sold tax free. Enter totals here.

**Line 9:** Multiply the totals on line 8 by the total tax rate. Enter amounts here.

**Line 10:** Add amounts from line 9. Enter total here.

**Line 11:** Add lines 6 and 10. Enter total here and on page 1, line 2.

**NOTE: Form 819NR does not contain Schedule A-1 or Schedule A-2.**

### **Special Definitions for Schedule A-3 and Schedule A-4:**

**"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](http://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](http://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 Roll-Your-Own Tobacco Sold in Arizona**

*This report must be completed for every roll-your-own tobacco brand family manufactured by a participating manufacturer for which the distributor paid state excise taxes.*

**Column (a):** Enter the name of the participating manufacturer of the brand family of participating manufacturer roll-your-own tobacco reported in Column (c).

**Column (b):** Enter the name and address of who the brand family of roll-your-own tobacco, reported in column (c), was sold to.

**Column (c):** Enter the complete brand family name of the participating manufacturer roll-your-own tobacco. Do not abbreviate.

**Column (d):** Enter the number of ounces of participating manufacturer roll-your-own tobacco for which the distributor paid state excise taxes.

**Special Instructions for Schedule A-4  
Nonparticipating Manufacturer’s (NPM) Roll-Your-Own Tobacco Sold in Arizona**

*This report must be completed for every roll-your-own tobacco brand family manufactured by a NPM for which the distributor paid state excise taxes.*

*Attach copies of invoices to Schedule A-4 for nonparticipating manufacturers roll-your-own tobacco products shipped into Arizona.*

**Column (a):** Enter the name and address of the nonparticipating manufacturer of the brand family of NPM roll-your-own tobacco reported in Column (c).

**Column (b):** Enter the name and address of who the NPM roll-your-own tobacco, reported in column (c) was sold to.

**Column (c):** Enter the date and invoice number of the invoice pursuant to which you sold the roll-your-own tobacco identified in Column (d).

**Column (d):** Enter the **complete** brand family of the NPM roll-your-own tobacco. Do not abbreviate.

**Column (e):** Enter the number of ounces of NPM roll-your-own tobacco for which the distributor paid state excise taxes.

**Specific Instructions for Schedule B-1  
Reservations That Have Not Enacted Their Own Tax.**

Retailers whose registration numbers end in “-1” are either owned by an Indian tribe, a tribal enterprise, or an enrolled member of the tribe. These retailers should collect both the §42-3251 and the §42-3251.01 tax rates when selling to a non-enrolled member of the tribe.

Retailers whose registration numbers end in “-2” are licensed Indian traders. These retailers should collect the §42-3052, the §42-3251, and the §42-3251.01 tax rates when selling to a non-enrolled member of the tribe.

For “-1” retailers, enter the registration number, name, invoice date and number, and the total number of items or total number of ounces sold, whichever is applicable. **Do not round ounces of individual packages.**

**Line 1:** Sum the total number of items sold and the total number of ounces sold from all invoices. If necessary, round the total number of ounces sold from all invoices to the whole ounce. Round partial ounces of cavendish, plug, or twist up to the next highest ounce (i.e., round .1 oz. - .9 oz. up to 1 oz.). Round partial ounces of smoking tobacco, snuff, fine cut chewing, etc. to the nearest ounce (i.e., round .1 oz. - .4 oz. down to 0 oz., round .5 oz. - .9 oz. up to 1 oz.). Enter totals here.

**Line 2:** Calculate the number of items and number of ounces from line 1 that were sold tax free. Enter totals here.

**Line 3:** Multiply the totals on line 2 by the total tax rates. Enter amounts here.

**Line 4:** Calculate the number of items and number of ounces from line 1 that were sold for which the §42-3251 and the §42-3251.01 tax rates were collected. Enter totals here.

**Line 5:** Multiply the totals on line 4 by the §42-3052 tax rates. Enter amounts here.

**Line 6:** Add amounts from lines 3 and 5. Enter total here.

For “-2” retailers, enter the registration number, name, invoice date and number, and the total number of items or total number of ounces sold, whichever is applicable. **Do not round ounces of individual packages.**

**Line 7:** Sum the total number of items sold and the total number of ounces sold from all invoices. If necessary, round the total number of ounces sold from all invoices to the whole ounce. Round partial ounces of cavendish, plug, or twist up to the next highest ounce (i.e., round .1 oz. - .9 oz. up to 1 oz.). Round partial ounces of smoking tobacco, snuff, fine cut chewing, etc. to the nearest ounce (i.e., round .1 oz. - .4 oz. down to 0 oz., round .5 oz. - .9 oz. up to 1 oz.). Enter totals here.

**Line 8:** Calculate the number of items and number of ounces from line 7 that were sold tax free. Enter totals here.

**Line 9:** Multiply the totals on line 8 by the total tax rate. Enter amounts here.

**Line 10:** Add amounts from line 9. Enter total here.

**Line 11:** Add lines 6 and 10. Enter total here, and on page 1, line 2.

**Specific Instructions for Schedule B-2  
Reservations That Have Enacted And Collect Their Own Tax for Only the §42-3251 Tax Rate**

Retailers whose registration numbers end in “-1” are either owned by an Indian tribe, a tribal enterprise, or an enrolled member of the tribe.

Retailers whose registration numbers end in “-2” are licensed Indian traders.

For “-1” retailers and tax free sales to “-2” retailers, enter the registration number, name, invoice date and number, and the total number of items or total number of ounces sold, whichever is applicable. **Do not round ounces of individual packages.**

**Line 1:** Sum the total number of items sold and the total number of ounces sold from all invoices. If necessary, round the total number of ounces sold from all invoices to the whole ounce. Round partial ounces of cavendish, plug, or twist up to the next highest ounce (i.e., round .1 oz. - .9 oz. up to 1 oz.). Round partial ounces of smoking tobacco, snuff, fine cut chewing, etc. to the nearest ounce (i.e., round .1 oz. - .4 oz. down to 0 oz., round .5 oz. - .9 oz. up to 1 oz.). Enter totals here.

**Line 2:** Multiply the totals on line 1 by the §42-3052 and the §42-3251 tax rates. Enter amounts here.

**Line 3:** Add amounts from line 2. Enter total here.

For “-2” retailers, enter the registration number, name, invoice date and number, and the total number of items or total number of ounces sold, whichever is applicable. **Do not round off ounces of individual packages.** Do not include tax free sales listed under “-1” retailers.

**Line 4:** Sum the total number of items sold and the total number of ounces sold from all invoices. If necessary, round the total number of ounces sold from all invoices to the whole ounce. Round partial ounces of cavendish, plug, or twist up to the next highest ounce (i.e., round .1 oz. - .9 oz. up to 1 oz.). Round partial ounces of smoking tobacco, snuff, fine cut chewing, etc. to the nearest ounce (i.e., round .1 oz. - .4 oz. down to 0 oz., round .5 oz. - .9 oz. up to 1 oz.). Enter totals here.

**Line 5:** Multiply totals from line 4 by the §42-3251 tax rate. Enter amounts here.

**Line 6:** Add amounts from line 5. Enter total here.

**Line 7:** Add lines 3 and 6. Enter total here, and on page 1, line 3a.

### ***Specific Instructions for Schedule B-3***

#### **Reservations That Have Enacted and Collect Their Own Tax for Both the §42-3251 and the §42-3251.01 Tax Rates**

Retailers whose registration numbers end in “-1” are either owned by an Indian tribe, a tribal enterprise, or an enrolled member of the tribe.

Retailers whose registration numbers end in “-2” are licensed Indian traders.

For “-1” retailers and tax free sales to “-2” retailers, enter the registration number, name, invoice date and number, and the total number of items or total number of ounces sold, whichever is applicable. **Do not round ounces of individual packages.**

**Line 1:** Sum the total number of items sold and the total number of ounces sold from all invoices. If necessary, round the total number of ounces sold from all invoices to the whole ounce. Round partial ounces of cavendish, plug, or twist up to the next highest ounce (i.e., round .1 oz. - .9 oz. up to 1 oz.). Round partial ounces of smoking tobacco, snuff, fine cut chewing, etc. to the nearest ounce (i.e., round .1 oz. - .4 oz. down to 0 oz., round .5 oz. - .9 oz. up to 1 oz.). Enter totals here.

**Line 2:** Multiply the totals on line 1 by the total tax rates. Enter amounts here.

**Line 3:** Add amounts from line 2. Enter total here.

For “-2” retailers, enter the registration number, name, invoice date and number, and the total number of items or total number of ounces sold, whichever is applicable. **Do not round off ounces of individual packages.** Do not include tax free sales listed under “-1” retailers.

**Line 4:** Sum the total number of items sold and the total number of ounces sold from all invoices. If necessary, round the total number of ounces sold from all invoices to the whole ounce. Round partial ounces of cavendish, plug, or twist up to the next highest ounce (i.e., round .1 oz. - .9 oz. up to 1 oz.). Round partial ounces of smoking tobacco, snuff, fine cut chewing, etc. to the nearest ounce (i.e., round .1 oz. - .4 oz. down to 0 oz., round .5 oz. - .9 oz. up to 1 oz.). Enter totals here.

**Line 5:** Multiply totals from line 4 by the §42-3251 and the §42-3251.01 tax rates. Enter amounts here.

**Line 6:** Add amounts from line 5. Enter total here.

**Line 7:** Add lines 3 and 6. Enter total here, and on page 1, line 3b.

### ***Specific Instructions for Schedule B-4***

#### **Reservations That Have Enacted Their Own Tax That Does Not Exempt Tribal Members And Is Collected By The Arizona Department of Revenue**

Retailers whose registration numbers end in “-1” are either owned by an Indian tribe, a tribal enterprise or an enrolled member of the tribe and are to be charged the §42-3251 and §42-3251.01 tax rates.

Retailers whose registration numbers end in “-2” are licensed Indian traders and are to be charged either the total tax rate or the §42-3251 and §42-3251.01 tax rates.

For “-1” retailers, and allocated sales taxed at the §42-3251 and §42-3251.01 rates to “-2” retailers, enter the registration number, name, invoice date and number, and the total number of items or total number of ounces sold, whichever is applicable. **Do not round off ounces of individual packages.**

**Line 1:** Sum the total number of items sold and the total number of ounces sold from all invoices. If necessary, round the total number of ounces sold from all invoices to the whole ounce. Round partial ounces of cavendish, plug, or twist up to the next highest ounce (i.e., round .1 oz. - .9 oz. up to 1 oz.). Round partial ounces of smoking tobacco, snuff, fine cut chewing, etc. to the nearest ounce (i.e., round .1 oz. - .4 oz. down to 0 oz., round .5 oz. - .9 oz. up to 1 oz.). Enter totals here.

**Line 2:** Multiply totals from line 1 by the §42-3052 tax rates. Enter amounts here.

**Line 3:** Add amounts from line 2. Enter total here, and on page 1, line 2c.

**Line 4:** Multiply the totals from line 1 by the §42-3251 and §42-3251.01 tax rates. Enter amounts here.

**Line 5:** Add amounts from line 4. Enter total here.

For “-2” retailers and unregistered retailers, enter the registration number, name, invoice date and number, and the total number of items or total number of ounces sold, whichever is applicable. **Do not round ounces of individual packages.** Do not include the sales taxed at the §42-3251 and §42-3251.01 tax rates listed under “-1” retailers.

**Line 6:** Sum the total number of items sold and the total number of ounces sold from all invoices. If necessary, round the total number of ounces sold from all invoices to the whole ounce. Round partial ounces of cavendish, plug, or twist up to the next highest ounce

(i.e., round .1 oz. - .9 oz. up to 1 oz.). Round partial ounces of smoking tobacco, snuff, fine cut chewing, etc. to the nearest ounce (i.e., round .1 oz. - .4 oz. down to 0 oz., round .5 oz. - .9 oz. up to 1 oz.). Enter totals here.

**Line 7:** Multiply the totals from line 6 by the total tax rates. Enter amounts here.

**Line 8:** Add amounts from line 7. Enter total here.

**Line 9:** Add lines 5 and 8. Enter total here. Do not include total on page 1, line 4a.

**Specific Instructions for Schedule B-5  
Reservations That Have Enacted Their Own Tax That  
Exempts Tribal Members And Is Collected By The Arizona  
Department of Revenue**

Retailers whose registration numbers end in “-1” are either owned by an Indian tribe, a tribal enterprise, or an enrolled member of the tribe. These retailers should collect the §42-3251 and §42-3251.01 tax rates when selling to a non-enrolled member of the tribe.

Retailers whose registration numbers end in “-2” are licensed Indian traders. These retailers should collect the §42-3052, the §42-3251, and the §42-3251.01 tax rates when selling to a non-enrolled member of the tribe.

For “-1” retailers, enter the registration number, name, invoice date and number, and the total number of items or total number of ounces sold, whichever is applicable. **Do not round ounces of individual packages.**

**Line 1:** Sum the total number of items sold and the total number of ounces sold from all invoices. If necessary, round the total number of ounces sold from all invoices to the whole ounce. Round partial ounces of cavendish, plug, or twist up to the next highest ounce (i.e., round .1 oz. - .9 oz. up to 1 oz.). Round partial ounces of smoking tobacco, snuff, fine cut chewing, etc. to the nearest ounce (i.e., round .1 oz. - .4 oz. down to 0 oz., round .5 oz. - .9 oz. up to 1 oz.). Enter totals here.

**Line 2:** Calculate the number of items and number of ounces from line 1 that were sold tax free. Enter totals here.

**Line 3:** Multiply the totals on line 2 by the total tax rates. Enter amounts here.

**Line 4:** Calculate the number of items and number of ounces from line 1 that were sold for which the §42-3251 and §42-3251.01 tax rates were collected. Enter totals here.

**Line 5:** Multiply the totals on line 4 by the §42-3052 tax rates. Enter amounts here.

**Line 6:** Add amounts from lines 3 and 5. Enter total here.

For “-2” retailers, enter the registration number, name, invoice date and number, and the total number of items or total number of ounces sold, whichever is applicable. **Do not round ounces of individual packages.**

**Line 7:** Sum the total number of items sold and the total number of ounces sold from all invoices. If necessary, round the total number of ounces sold from all invoices to the whole ounce. Round partial ounces of cavendish, plug, or twist up to the next highest ounce (i.e., round .1 oz. - .9 oz. up to 1 oz.). Round partial ounces of smoking tobacco, snuff, fine cut chewing, etc. to the nearest ounce (i.e., round .1 oz. - .4 oz. down to 0 oz., round .5 oz. - .9 oz. up to 1 oz.). Enter totals here.

**Line 8:** Calculate the number of items and number of ounces from line 7 that were sold tax free. Enter totals here.

**Line 9:** Multiply the totals on line 8 by the total tax rate. Enter amounts here.

**Line 10:** Add amounts from line 9. Enter total here.

**Line 11:** Add lines 6 and 10. Enter total here and on page 1, line 4b.

**NOTE: Form 819NR does not contain  
Schedule C-1 or Schedule C-2.**

**Special Instructions for Schedule C-3**

List each invoice on a separate line with the name of the taxpaying distributor, the date and number of the invoice, and the number of items or total number of ounces shipped, whichever is applicable. These sales should also be listed on Schedule A.

Sum the total number of items shipped and the total number of ounces shipped from all invoices. If necessary, round the total number of ounces shipped from all invoices to the whole ounce. Round partial ounces of cavendish, plug, or twist up to the next highest ounce (i.e., round .1 oz. - .9 oz. up to 1 oz.). Round partial ounces of smoking tobacco, snuff, fine cut chewing, etc. to the nearest ounce (i.e., round .1 oz. - .4 oz. down to 0 oz., round .5 oz. - .9 oz. up to 1 oz.).

Multiply the total number of items and the total number of ounces shipped during the month by the appropriate tax rates to calculate “Net Non-Taxable Sales This Month.”

Sum the “Net Non-Taxable Sales This Month” to calculate the “Total Non-Taxable Sales This Month” amount. Enter this amount on page 1, line 5.

**Specific Instructions for Schedule D**

List each invoice on a separate line with the name of the retailer, the date and number of the invoice, and the number of items or total number of ounces returned, whichever is applicable.

Sum the total number of items returned and the total number of ounces returned from all invoices. If necessary, round the total number of ounces returned from all invoices to the whole ounce. Round partial ounces of cavendish, plug, or twist up to the next highest ounce (i.e., round .1 oz. - .9 oz. up to 1 oz.). Round partial ounces of smoking tobacco, snuff, fine cut chewing, etc. to the nearest ounce (i.e., round .1 oz. - .4 oz. down to 0 oz., round .5 oz. - .9 oz. up to 1 oz.).

Multiply the total number of items and the total number of ounces returned during the month by the total tax rate to calculate the “Net amount to be deducted for returned product this month.”

Sum the “Net amount to be deducted for returned product this month” to calculate the “Total amount to be deducted for returned product this month”. Enter this amount on page 1, line 6.

**Certification of No Nonparticipating  
Manufacturers Activity**

If you have not engaged in any activity required to be reported on Form 819, Schedule A-2 or A-4, Form 800-20, Schedule A-2 or A-4, or Form 800-25, Schedule A-2 or A-4 during the applicable period, complete and submit the form, *Nonresident Distributor’s Certification of No Nonparticipating Manufacturers Activity (In Lieu of Nonparticipating Manufacturers Schedules)*.