

ARIZONA FORM
800-20

Cigarette Distributor's Monthly Return

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
E-MAIL ADDRESS		FAX NUMBER WITH AREA CODE
<input type="checkbox"/> Check if new.		<input type="checkbox"/> Check if new.
<input type="checkbox"/> Check if new.		<input type="checkbox"/> Check if new.

Read instructions beginning on page 16.

UNSTAMPED CIGARETTE INVENTORY

1. Beginning inventory - unstamped packages (Inventory Schedules 1 and 2, Column [c]).....
2. Additions: Received during month (Schedule A1, A2 and Schedule E).....
3. Total unstamped packages.....
4. Deductions:
 - a. Unstamped product exported from state (Schedule C-1 and/or Schedule C-2).....
 - b. Stamped other states (stamped inventory below or Schedule C-1 and/or Schedule C-2).....
 - c. Ending inventory - unstamped packages.....
5. Total deductions: Add lines 4a, 4b and 4c.....
6. Total packages required to be Arizona stamped.....

Packs of 20

STAMP INVENTORY (ARIZONA ONLY)

7. Beginning inventory - stamps on hand.....
8. Stamps purchased during month.....
9. Total stamps available.....
10. Deductions
 - a. Stamps spoiled.....
 - b. Ending inventory - stamps on hand.....
11. Total deductions: Add lines 10a and 10b.....
12. Total stamps affixed during month.....

Blue	Red	Green	Total

NOTE: If line 6 does not equal the amount on line 12, attach an explanation of the difference to the back of this report.

STAMPED CIGARETTE INVENTORY

13. Beginning inventory - packs on hand.....
14. Adjustments: (additions or subtractions).....
15. Ending inventory.....

Arizona Blue	Arizona Red	Arizona Green	Arizona Total	Other States

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 West Monroe, Phoenix, AZ 85007

Nonparticipating Manufacturer's Cigarettes Received 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 [definitions](#) and [instructions](#) beginning on page 16. 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 15.

NONPARTICIPATING MANUFACTURER'S BRANDS:						
(a) Nonparticipating Manufacturer's Name and Address	(b) Name and Address of Person(s) from Whom Purchased	(c) Invoice		(d) Brand Family	(e) Quantity	
		Date	Number		Packs of 20	Individual Cigarettes
TOTAL: Enter here and on Schedule E, Page 16.....						

Resident 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
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As evidenced by my signature below, I _____, do hereby certify
(print/type your name)
under penalty of perjury, that during the period of MMDDYYYY through MMDDYYYY,
the distributor named above:

- 1 DID NOT receive any nonparticipating manufacturer's cigarettes in packages of 20 required to be reported on Schedule A-2 of **Form 800-20**. If not checked, *I have engaged in this activity and have completed and submitted Schedule A-2 with **Form 800-20**.*

- 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 in packages of 20 required to be reported on Schedule A-4 of **Form 800-20**. If not checked, *I have engaged in this activity and have completed and submitted Schedule A-4 with **Form 800-20**.*

- 3 DID NOT export any nonparticipating manufacturer's cigarettes in packages of 20 required to be reported on Schedule C-2 of **Form 800-20**. If not checked, *I have engaged in this activity and have completed and submitted Schedule C-2 with **Form 800-20**.*

- 4 DID NOT receive or pay the excise tax on nonparticipating manufacturer's roll-your-own tobacco required to be reported on Schedules A-2 and A-4 of **Form 819**. If not checked, *I have engaged in this activity and have completed and submitted Schedules A-2 and A-4 with **Form 819**.*

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

► _____
TAXPAYER'S AUTHORIZED AGENT'S SIGNATURE

TITLE

DATE

Schedule E
Summary of Purchases

Total received from:	Packages of 20
Schedule A-1: Participating Manufacturers	[]
Schedule A-2: Nonparticipating Manufacturers.....	[]
GRAND TOTAL (Enter here and on page 1, line 2).....	[]

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 (DOR). 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 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.

Page 1 Instructions

Line 1: Enter the sum of Column (c) from Inventory Schedules 1 and 2. This should equal the ending inventory number from line 4c from the previous month's report. If the amounts are not equal, attach an explanation of the differences.

Line 2: On Schedules A-1 and A-2, enter all cigarettes you have received or purchased this month. Complete Schedule E by adding the number of packages received from the different distributors. Attach the schedule to the return.

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

Line 4a: On Schedule C-1 and/or Schedule C-2, enter any unstamped cigarettes sold out of state during the month. Attach the schedules to the return.

Line 4b: Enter all packages of cigarettes stamped with tax stamps for states other than Arizona.

Line 4c: Enter the sum of Column (d) from Inventory Schedules 1 and 2. This should be your total inventory of unstamped packages in your possession at the end of the month.

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

Line 6: Subtract line 5 from line 3.

Line 7: Enter the ending inventory number from line 10b from the previous month's report. If the amounts are not equal, attach an explanation of the differences.

Line 8: Enter your purchases of stamps during the month.

Line 9: Enter the total of lines 7 and 8.

Line 10a: Enter the number of stamps that were spoiled during the month.

Line 10b: Enter your ending inventory of stamps for this month.

Line 11: Enter the total of lines 10a and 10b.

Line 12: Subtract line 11 from line 9. Enter the amount.

Line 13: Enter the ending inventory number from line 15 from the previous month's report. The total beginning inventory of Arizona stamped packages should equal the sum of Column (e) from Inventory Schedules 1 and 2. If the amounts are not equal, attach an explanation of the differences.

Line 14: Enter the overall total adjustment made to inventory during the month. If you stamped more packages than you sold during the month, inventory should increase (+). If you sold more packages than you stamped during the month, inventory should decrease (-).

Line 15: Enter your ending inventory of stamped packages in your possession at the end of the month. This should be the sum or the difference of lines 13 and 14. The total ending inventory of Arizona stamped packages should equal the sum of Column (f) from Inventory Schedules 1 and 2. If the amounts are not equal, attach an explanation of the differences.

SPECIAL DEFINITIONS (ALL SCHEDULES)

"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 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 web site 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 web site 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.

Special Instructions for Inventory Schedule 1 Inventory of Participating Manufacturer’s Cigarettes (except roll-your-own tobacco)

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

Column (b): Enter the brand family of the cigarettes in current inventory (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 (c): Enter the number of *unstamped packs* of the brand family of cigarettes reported in column (b), in your possession at the *beginning* of the month.

Column (d): Enter the number of *unstamped packs* of the brand family of cigarettes reported in column (b) in your possession at the *end* of the month.

Column (e): Enter the number of *stamped packs* of the brand family of cigarettes reported in column (b), in your possession at the *beginning* of the month.

Column (f): Enter the number of *stamped packs* of the brand family of cigarettes reported in column (b) in your possession at the *end* of the month.

Total: Enter the sum of each of columns (c), (d), (e), and (f).

Special Instructions for Inventory Schedule 2 Inventory of Nonparticipating Manufacturer’s Cigarettes (except roll-your-own tobacco)

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

Column (b): Enter the brand family of the cigarettes in current inventory (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 (c): Enter the number of *unstamped packs* of the brand family of cigarettes reported in column (b), in your possession at the *beginning* of the month.

Column (d): Enter the number of *unstamped packs* of the brand family of cigarettes reported in column (b) in your possession at the *end* of the month.

Column (e): Enter the number of *stamped packs* of the brand family of cigarettes reported in column (b), in your possession at the *beginning* of the month.

Column (f): Enter the number of *stamped packs* of the brand family of cigarettes reported in column (b) in your possession at the *end* of the month.

Total: Enter the sum of each of columns (c), (d), (e), and (f).

**Special Instructions for Schedule A-1
Participating Manufacturer's Cigarettes Received
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 that is received by the distributor within this state regardless of whether it was subsequently exported.

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

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 (d).

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

Column (d): 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 (e): Enter the number of packages of 20 cigarettes received in Arizona during the month.

**Special Instructions for Schedule A-2
Nonparticipating Manufacturer's (NPM) Cigarettes Received
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 that is received by the distributor within this state regardless of whether it was subsequently exported.

Attach copies of invoices to Schedule A-2 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 (d).

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

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

Column (d): Enter the brand family of the NPM 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 (e): Enter the number of packages of 20 cigarettes or the number of individual NPM cigarettes, *excluding roll-your-own*, received monthly in Arizona.

**Special Instructions for Schedule A-3
Participating Manufacturer's Cigarettes Sold or Transferred in
Arizona (except direct sales to consumers and roll-your-own
tobacco)**

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

Column (b): Enter the name and address of person to whom the participating manufacturer cigarettes reported in Column (d) were sold to.

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

Column (d): 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 (e): Enter the number of packages of 20 cigarettes sold or transported in Arizona during the month, excluding direct sales to consumers.

**Special Instructions for Schedule A-4
Nonparticipating Manufacturer's Cigarettes Sold or
Transferred in Arizona (except direct sales to consumers and
roll-your-own tobacco)**

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

Column (b): Enter the name and address of person to whom the nonparticipating manufacturer cigarettes reported in Column (d) were sold to.

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

Column (d): Enter the brand family of the NPM 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 (e): Enter the number of packages of 20 cigarettes or the number of individual NPM cigarettes, excluding roll-your-own, sold or transported in Arizona during the month, excluding direct sales to consumers.

**Special Instructions for Schedule A-5
Direct Sales of Participating Manufacturer's Cigarettes to
Consumers (except roll-your-own tobacco)**

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

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

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 cigarettes sold or transported in Arizona during the month, excluding direct sales to consumers.

Special Instructions for Schedule A-6**Direct Sales of Nonparticipating Manufacturer's Cigarettes to Consumers (except roll-your-own tobacco)**

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

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

Column (c): Enter the brand family of the NPM 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 cigarettes or the number of individual NPM cigarettes, excluding roll-your-own, sold or transported in Arizona during the month, excluding direct sales to consumers.

Special Instructions for Schedule A-7**Participating Manufacturer's Cigarettes Stamped for Sale in Arizona (except roll-your-own tobacco)**

This report must be completed for every cigarette brand family manufactured by a participating manufacturer for which the distributor affixed the excise 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 cigarettes for which the distributor affixed the excise stamp of this state or otherwise paid state excise taxes during the month.

Special Instructions for Schedule A-8**Nonparticipating Manufacturer's (NPM) Cigarettes Stamped for Sale 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.

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

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

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

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

**Special Instructions for Schedule B
Sales to Indian Retailers on the Reservation****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.

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

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

Special Instructions for Schedule C-1**Export of Participating Manufacturer's Cigarettes (except roll-your-own tobacco)**

USE SEPARATE SHEETS FOR EACH STATE. Submit a copy to the taxing authority of the state of destination of the exempt luxury. If cigarettes are tax-paid for consignee state and are delivered to retailers or placed in vending machines in that state, it is not necessary to show the detail of such sales. Show such sales on one line with notation, "Sold to dealers or placed in vending machines tax-paid."

Column (a): Enter the date of shipment of transfer out of state.

Column (b): Enter the invoice number of the product shipped into another state.

Column (c): Enter the name and address of the participating manufacturer from whom product was received.

Column (d): Enter the name, address, and city of the company or person to whom cigarettes were sold or transferred.

Column (e): Enter the brand family of the product sold or transferred out of state.

Column (f): Enter the number of packages of 20 cigarettes.

Column (g): Indicate whether or not the shipped cigarettes were tax-paid for the consignee state.

Special Instructions for Schedule C-2**Export of Nonparticipating Manufacturer's (NPM) Cigarettes
(except roll-your-own tobacco)**

USE SEPARATE SHEETS FOR EACH STATE. Submit a copy to the taxing authority of the state of destination of the exempt luxury.

Column (a): Enter the date of shipment of transfer out of state.

Column (b): Enter the invoice number of the product shipped into another state.

Column (c): Enter the name and address of the nonparticipating manufacturer from whom product was received.

Column (d): Enter the name, address, and city of the company or person to whom cigarettes were sold or transferred.

Column (e): Enter the brand family of the product sold or transferred out of state.

Column (f): Enter the number of packages of 20 cigarettes.

Column (g): Indicate whether or not the shipped cigarettes were tax-paid for the consignee state.

Certification of No NPM Activity:

If you have **not** engaged in any activity required to be reported on Form 819, Schedule A-3 or A-5; Form 800-20, Schedule A-2 or A-4; or Form 800-25, Schedule A-2 or 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).