

AZ FORM 819

RATES					
ITEM	ARS \$42-3052	ARS \$42-3251	ARS \$42-3251.01	ARS \$42-3371	TOTAL
Cigars:					
Small cigars weighing not more than 3 lbs/1000	\$.040 per 20	\$.089 per 20	\$.134 per 20	\$.178 per 20	\$.441 per 20
Selling for \$.05 or less	\$.020 per 3	\$.044 per 3	\$.066 per 3	\$.088 per 3	\$.218 per 3
Selling for more than \$.05.....	\$.020 each	\$.044 each	\$.066 each	\$.088 each	\$.218 each
Smoking Tobacco, Snuff, Fine Cut Chewing, etc. ..	\$.020 per oz.	\$.045 per oz.	\$.068 per oz.	\$.090 per oz.	\$.223 per oz.
Cavendish, Plug, or Twist	\$.005 per oz.	\$.011 per oz.	\$.017 per oz.	\$.022 per oz.	\$.055 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 20th 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 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 both receipt of product and deductions of tax.

Schedules A, D and E 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 received or purchased this month whether or not the tax has already been paid. Enter the total from Schedule A, line 5 on page 1, line 1.

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, enter all cigars and/or tobacco products sold out of state during the month. Enter the total from Schedule C, line 5, on page 1, line 5.

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

Line 7: On Schedule E, enter all cigars and/or tobacco products purchased from another Arizona licensed distributor on which the tax has already been paid. Enter the total from Schedule E, line 5, on page 1, line 7.

Line 8: Enter the total of any cigars and/or tobacco products sold to military installations during the month.

Line 9: Add lines 2, 3c, 4c, 5, 6, 7 and 8. Enter the total here.

Line 10: Subtract line 9 from line 1. Enter difference here.

Specific Instructions for Schedule A:

List each invoice on a separate line with the name of the supplier, the date and number of the invoice, and the total number of items or total number of ounces received, whichever is applicable. **Do not round ounces of individual packages.**

Line 3: Sum the total number of items received and the total number of ounces received 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.).

Line 4: Multiply the total number of items and the total number of ounces received during the month by the appropriate tax rate to calculate "Net Taxes this Month."

Line 5: Sum the "Net Taxes This Month" to calculate the "Total Taxes This Month". Enter this amount on page 1, line 1.

SPECIAL DEFINITIONS FOR SCHEDULES A-1 THROUGH 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.

"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 Schedule A-1 Participating Manufacturer's Roll-your-own Tobacco Received In Arizona

This report must be completed for every roll-your-own tobacco brand family 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 the 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 roll-your-own tobacco identified in Column (d).

Column (d): Enter the brand family of the participating manufacturer roll-your-own tobacco received. Do not abbreviate.

Column (e): Enter the number of ounces of participating manufacturer roll-your-own tobacco received in Arizona during the month.

Special Instructions for Schedule A-2
Nonparticipating Manufacturer's (NPM) Roll-Your-Own Tobacco Received in Arizona

This report must be completed for every roll-your-own tobacco brand family manufactured by a NPM that is received by the distributor within this state regardless of whether it was subsequently exported.

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

Column (b): Enter the name and address of the person from whom the NPM roll-your-own tobacco reported in Column (d) was 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 bought 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.

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 the person(s) from whom the participating manufacturer roll-your-own tobacco reported in Column (c) was purchased if different from the participating manufacturer identified in Column (a).

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.

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 the person from whom the NPM roll-your-own tobacco reported in Column (c) was 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 bought 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.

Specific Instructions for Schedule C:

Use separate sheets for each state. Submit a copy to the taxing authority of the state of destination of the exempt luxury.

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

Line 3: 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.).

Line 4: Multiply the total number of items and the total number of ounces sold during the month by the appropriate tax rate to calculate “Net Taxes this Month.”

Line 5: Sum the “Net Taxes This Month” to calculate the “Total Taxes This Month”. Enter this amount on page 1, line 5.

Special Instructions for Schedule C-1 Export of Participating Manufacturer’s 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 participating manufacturer from whom product was received.

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

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

Column (f): Enter the number of ounces of roll-your-own tobacco.

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

Special Instructions for Schedule C-2 Export of Nonparticipating Manufacturer's 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 product was sold or transferred.

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

Column (f): Enter the number of ounces of roll-your-own tobacco..

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

Specific Instructions for Schedule D Credit For Unsellable Cigars And Tobacco Products Returned To Suppliers During The Month

List each invoice on a separate line. Enter the name of the supplier, city and state where product was returned to, invoice date and number, and the total number of items or total number of ounces returned, whichever is applicable. Do not round ounces of individual packages.

Sum the total number of items returned and 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 appropriate tax rate to calculate the net amount due the distributor for returned product from "1" or "2" Retailers.

Sum the "Net Returns This Month" to calculate the amount due the distributor for returned product from registered Native American retailers.

Special Instructions for Schedule E-1 Purchases of Cigars and/or Tobacco Products Received from Other Arizona Licensed Distributors on Which Taxes Have Been Paid

List each invoice on a separate line with the name of the supplier, 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.

Line 3: Sum the total number of items received and the total number of ounces received 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.).

Line 4: Multiply the total number of items and the total number of ounces received during the month by the appropriate tax rate to calculate "Net Taxes this Month."

Line 5: Sum the "Net Taxes This Month" to calculate the "Total Taxes Paid This Month by other Arizona licensed distributors". Enter this amount on page 1, line 7.

Special Instructions for Schedule E-2 Sales of Cigars and/or Tobacco Products To Other Arizona Licensed Distributors Who Will Pay the Tax

List each invoice on a separate line with the name of the taxpaying distributor, the date and number of the invoice, and the total number of items or total number of ounces shipped, whichever is applicable. These sales should also be listed on Schedule A. Do not round ounces of individual packages.

Line 3: Sum the total number of items received 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.).

Line 4: Multiply the total number of items and the total number of ounces sold during the month by the appropriate tax rate to calculate "Net Taxes this Month."

Line 5: 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 8.

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