



CIGARETTE TAX REFUND APPLICATION

DATE STAMP

Mail to: NYC Department of Finance, Sheriff Division, CTX Unit, 30-10 Starr Ave., 2nd Fl., Long Island City, NY 11101

Use this application to claim a refund of the amount paid for stamps affixed to packages of cigarettes with unused or damaged tax stamps. Please see instructions for additional information and the required documentation that must accompany this application.

SECTION I - APPLICANT INFORMATION

1. Name of Applicant/Partnership/Corporation:		2. EIN or SSN:	
3. Telephone Number:		4. E-mail Address:	
5. Street Address:		City:	State: Zip Code:
6. Indicate Type of Business (Agent, Wholesaler, Retailer, etc.):		7. New York State License Number: [][][][][]	8. New York City License Number: AJ [][][][][]
8. New York State Tax Refund Case ID Number: [][][][][][][][][][][][][]			

SECTION II - REFUND INFORMATION AND CALCULATIONS

1. Indicate the reason for the requested refund:

The cigarette tax stamps purchased are no longer required.

The cigarette tax stamps are damaged and unfit for use.

Packages of cigarettes with the tax stamps affixed have become unfit for use and consumption and are unsaleable or have been destroyed.

2. Itemize and total cigarette tax refund information below (see Instructions, Section III, for further details):

Column A	Column B	Column C	Column D	Column E	Column F	Column G
Tax Stamps Purchased Date	Joint Tax Stamp Par Value (NYC Portion Only)	Number of Tax Stamps	Total City Par Value (B X C)	Commission Rate	Commission Amount (D X E)	Total City Par Value Less Commission (D - F)
	\$0.75 (10 Cigarette Package)	X	=	X	=	
	\$1.50 (20 Cigarette Package)					
	\$1.88 (25 Cigarette Package)					

3. Total Amount of Refund Claim: \$

4. Indicate evidence that supports this request for a cigarette tax refund:

NYS Dept. of Taxation and Finance Verification letter NYS Dept. of Taxation and Finance Inspection Report

NYS Dept. of Taxation and Finance "No Inspection Note" Other. Please describe: _____

Evidence indicated must be attached to this application. See instructions for information on required documents.

5. The New York City cigarette tax stamps described above were purchased on the date specified in Column A for the purpose of affixing them to, or affixed to packages of cigarettes, as required by law. YES NO

6. Has a prior application for a refund been made to the Commissioner of Finance of the City of New York with respect to any of the above-described stamps? YES NO

SECTION III - CERTIFICATION

I, _____, hereby certify that

Print Name of Owner, Partner or Corporate Officer

this application, together with the accompanying schedules or statements, have been examined by me and are, to the best of my knowledge and belief, true and complete and made in good faith, pursuant to Title 11, Chapter 13 of the Administrative Code and the regulations issued under authority thereof.

Signature _____ Title _____ Date _____



INSTRUCTIONS FOR COMPLETING THE CIGARETTE TAX REFUND APPLICATION

Mail completed application with all documents and required evidence attached to:
NYC Department of Finance, Sheriff Division, CTX Unit, 30-10 Starr Ave., 2nd Fl., Long Island City, NY 11101

SECTION I - APPLICANT INFORMATION

Complete all items in this section and include the Employer Identification Number (EIN) or Social Security Number (SSN), as well as the New York State and New York City License Numbers where indicated.

SECTION II - REFUND INFORMATION AND CALCULATIONS

Indicate the reason for the refund requested in Section II, Line 1, by checking one of the choices provided.

Itemize and total the required Cigarette Tax information in the designated columns of the calculation table, to determine the amount of refund you are requesting. This amount is comprised of the purchase price, less commission.

The following will assist in completing the refund calculation table, Column A through Column G.

Column A - Tax Stamps Purchased Date

Enter the date the tax stamps were purchased from the bank.

Column B - Joint Tax Stamp Par Value (New York City Portion Only)

The tax stamp par value in Column B became effective on July 2, 2002. The par value of a 10-cigarette package is \$0.75, the 20-cigarette package is \$1.50 and the 25-cigarette package is \$1.88.

Column C - Number of Tax Stamps

Enter the number of tax stamps. List entries according to the date of purchase and associated pack size.

Column D - Total City Par Value

Multiply the cigarette tax stamp par value in Column B by the number of cigarette stamps in Column C, and enter the result in Column D.

Column E - Commission Rate

Enter the commission rate that was received for the service and expense of affixing the tax stamps, corresponding to the date the stamps were purchased.

Column F - Commission Amount

Multiply the Total City Par Value in Column D by the Commission Rate in Column E, and enter the result in Column F.

Column G - Total City Par Value Less Commission

Subtract the Commission amount in Column F from the Total City Par Value in Column D, and enter the result in Column G.

Total Amount of Refund Claim: Add all entries in Column G and enter the result.

NOTE: The redemption/refund of the cigarette tax is based on the rates in effect at the time the payment for the stamps was made.

Required Documents

This refund application cannot be processed without the required evidence that supports this request. Check *one* of the choices provided in Section II, Item 4.

See the following explanation of required evidence which must accompany this application:

- NYS Dept. of Taxation and Finance Verification Letter
If you are a stamping agent who returned unused or damaged tax stamps to the New York State Dept. of Taxation and Finance for a refund, you must attach a copy of the verification letter signed by the State Tax Department which states the type, color and the number of stamps received and verified.
- NYS Dept. of Taxation and Finance Inspection Report
If the refund claim is for stamps affixed to packages of cigarettes that were returned to the manufacturer, you must notify NYS Department of Taxation and Finance for inspection and approval prior to your shipment. You must include the original Manufacturer's Affidavit and Credit Memorandum from the manufacturer to support this claim. In addition, you must also attach a copy of the New York State Dept. of Taxation and Finance inspection report, listing the type, color, and serial numbers of the stamps and the stamp volume.
- NYS Dept. of Taxation and Finance "No Inspection Note"
If the New York State Department of Taxation and Finance allowed your cigarettes to be returned without inspection, submit a copy of such notification which lists the type, color, serial numbers of stamps and the stamp volume. You must include the original Manufacturer's Affidavit and Credit Memorandum from the manufacturer to support this claim.
- Other. Indicate other evidence you are attaching with this application.

Application Filing Deadline

An agent must submit all applications for redemption/refund of the New York City cigarette tax, less commission, within two years after the cigarette tax stamps were purchased, specified in Section II, Column A.

SECTION III - CERTIFICATION

Applicant must certify the Cigarette Tax Refund Application by indicating name and title and signing on the signature line in the box provided.

FOR INTERNAL USE

Date Received: _____ Refund Claim No.: _____ Checked by: _____

Title: _____ Date: _____

Remarks: _____