



Schedule C — Sales and Transfers of Unstamped Cigarettes Within New York State

Transaction and Transfer Tax Bureau FACCTS/Cigarette Tax

Name of agent	Federal employer identification number (FEIN)	Filed with report for the calendar Month: _____ Year: _____
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Sales — include all sales and transfers of unstamped cigarettes (**sticks**) to persons located within New York State

Name, address, and FEIN of each person to whom unstamped cigarettes were sold or transferred	Enter number of cigarettes (sticks) in the appropriate column(s)					
	20 packs	25 packs	Other (indicate pack size)			
			___ packs	___ packs	___ packs	___ packs
Totals (enter here and on Form CG-5, Part II, line 8)						

Instructions

Who must file this schedule

You must file Form CG-5.2, *Schedule C*, if you are a nonresident cigarette agent (located outside New York State) who has sold or transferred unstamped cigarettes to customers located within New York State.

Note: Cigarette packages stamped with another state's stamps are considered unstamped for New York State tax purposes.

A copy of Schedule C must be attached to each Form CG-5, *Nonresident Agent Cigarette Tax Report*, that you are required to file on or before the 15th day of the month following the month being reported. Additional copies of Schedule C should be attached if necessary.

Tax period and taxpayer identification

Enter your legal name and your federal employer identification number.

Enter the month and year of the period covered by this schedule.

Sales of unstamped cigarettes


Enter the name, address, and federal employer identification number (FEIN) of each customer located within New York State, including New York State governmental entities, to whom unstamped cigarettes were sold or transferred during


the period covered by the report. For each customer listed, indicate in the appropriate column the number of cigarettes (**sticks**) sold or transferred.


Do **not** include sales to dealers/vendors located on American Indian reservations. These sales must be reported separately on Form CG-5.4/6.4, *Schedule E*.

Total the number of cigarettes (**sticks**) in each column and enter the result here and on Form CG-5, Part II, line 8.

Need help?

 **Internet access:** www.nystax.gov
(for information, forms, and publications)

 **Fax-on-demand forms:** 1 800 748-3676


 **Telephone assistance** is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Business Tax Information Center: 1 800 972-1233

From areas outside the U.S. and outside Canada: (518) 485-6800

Hearing and speech impaired (telecommunications device for the deaf (TDD) callers only): 1 800 634-2110

 **Persons with disabilities:** In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.