



Cigarette Use Tax Return

Tax Law — Article 20

CG-15

(6/08)

This return must be filed within 24 hours after the tax liability is incurred. Carefully read the instructions and attach photocopies of your purchase invoices to this return.

You may also have to pay a sales and use tax on your cigarette purchases. The sales and use tax is paid with your personal income tax return or by filing Form ST-140, *Individual Purchaser's Annual Report of Sales and Use Tax*. Generally, the sales and use tax is due on April 15 (see instructions).

Keep a copy of Form CG-15 and a copy of either your personal income tax return or Form ST-140 for your records.

Please print or type	Legal name	Federal identification number	Social security number
	Mailing address (number and street or rural route)		
	City	State	ZIP code

Computation of cigarette use tax — Complete Schedule A and/or Schedule B as applicable (see instructions).

New York State

1	Enter total number of packages of cigarettes (from Schedule A, column H).....	1	
2	New York State cigarette use tax rate (per standard package of 20 cigarettes)	2	\$2.75
3	New York State cigarette use tax due (multiply line 1 by line 2)	3	

New York City

4	Enter total number of packages of cigarettes (from Schedule B, column H).....	4	
5	New York City cigarette use tax rate (per standard package of 20 cigarettes)	5	\$1.50
6	New York City cigarette use tax due (multiply line 4 by line 5)	6	
7	Total New York State and New York City cigarette use tax due (add lines 3 and 6)	7	
8	Penalty (see instructions).....	8	
9	Interest (see instructions).....	9	
10	Total amount due (add lines 7, 8, and 9)	10	
11	Total amount enclosed (attach your check or money order payable to Commissioner of Taxation and Finance) ...	11	

Schedule A — New York State

Complete Schedule A if you purchased or otherwise acquired for use in this state cigarettes in packages that do not have the New York State tax stamp affixed. Attach additional sheets if necessary.

A	B	C	D	E	F	G	H
Date of use	Name and address of supplier	Brand name	Mail order (mark an X in the appropriate box)	Nature of use (self-use, gift, etc.)	Number of standard packages (20 cigarettes per pack)	Number of nonstandard packages (see Conversion calculation on page 2)	Total packages (add columns F and G)
			Yes <input type="checkbox"/> No <input type="checkbox"/>				
			Yes <input type="checkbox"/> No <input type="checkbox"/>				
			Yes <input type="checkbox"/> No <input type="checkbox"/>				
			Yes <input type="checkbox"/> No <input type="checkbox"/>				
Total (enter here and on line 1 above)							

Certification: I hereby certify to the best of my knowledge and belief that this is a true, correct, and complete return.

Authorized signature	Official title
E-mail address	Date
Signature of individual or name of firm preparing this return	Preparer's address
E-mail address	Date

Mail to: **NYS TAX DEPARTMENT, TTB-FACCTS — CIGARETTE TAX, W A HARRIMAN CAMPUS, ALBANY NY 12227**

Schedule B — New York City

Complete Schedule B if you purchased or otherwise acquired for use in New York City cigarettes in packages that do not have the joint New York State and New York City tax stamp affixed. Attach additional sheets if necessary.

A Date of use	B Name and address of supplier	C Brand name	D Mail order (mark an X in the appropriate box)	E Nature of use (self-use, gift, etc.)	F Number of standard packages (20 cigarettes per pack)	G Number of nonstandard packages (see Conversion calculation below)	H Total packages (add columns F and G)
			Yes <input type="checkbox"/> No <input type="checkbox"/>				
			Yes <input type="checkbox"/> No <input type="checkbox"/>				
			Yes <input type="checkbox"/> No <input type="checkbox"/>				
			Yes <input type="checkbox"/> No <input type="checkbox"/>				
			Yes <input type="checkbox"/> No <input type="checkbox"/>				
			Yes <input type="checkbox"/> No <input type="checkbox"/>				
Total (enter here and on page 1, line 4)							

Conversion calculation

The cigarette use tax on Form CG-15 is computed on the basis of a *standard package* of 20 cigarettes.

For *nonstandard packages* containing other than 20 cigarettes per pack, use the following calculation to convert the number of *nonstandard packages* to an equivalent number of *standard packages*.

Multiply the number of cigarettes in the nonstandard pack by the number of nonstandard packs. Then divide by 20. Enter the resulting number of equivalent standard packs in column G of Schedule A on page 1 and/or Schedule B above, as applicable.

Make a separate entry on the schedule(s) for each brand, pack size, and date of use.

Conversion calculation formula	
$\frac{\text{Number of cigarettes per nonstandard pack} \times \text{number of nonstandard packs}}{20 \text{ cigarettes in a standard pack}}$	= number of equivalent standard packs *
* Enter this result in Column G of Schedule A and/or Schedule B, as appropriate.	
Examples: $\frac{10 \text{ cigarettes per pack} \times 2 \text{ packs}}{20}$	= $20 \div 20 = 1$ standard pack
$\frac{10 \text{ cigarettes per pack} \times 20 \text{ packs}}{20}$	= $200 \div 20 = 10$ standard packs
$\frac{25 \text{ cigarettes per pack} \times 10 \text{ packs}}{20}$	= $250 \div 20 = 12.5$ standard packs

Note: New York State Public Health Law prohibits the sale of cigarettes in packs containing fewer than 20 cigarettes. The examples above for 10-packs are included in case you bought any 10-packs out of state.