



State of New Jersey  
 Division of Taxation  
 P.O. Box 269  
 Trenton, New Jersey 08695-0269

**CIGARETTE FLOOR TAX RETURN  
 DISTRIBUTORS, WHOLESALERS, AND RETAILERS**

**DUE DATE: September 1, 2002**

Check for change of name/address

Federal Identification

License No.

INSTRUCTIONS

Check One Category:

- Distributor – Complete lines 1 through 6 and line 7
- Wholesaler – Complete lines 1 through 3 and line 7
- Retailer – Complete lines 1 through 3 and line 7

1. Conduct an inventory of all cigarettes and tax stamps on hand as of the start of business on July 1, 2002. Prepare the return in duplicate. Retain the second copy for your records and inspection by a representative of the Division of Taxation. **The tax is due on all stamped product and any stamps in inventory.**
2. For each package size, multiply the quantity on hand by the additional tax due. For Distributors, also calculate the additional tax due on all unaffixed tax stamps. Enter the result in the "Tax Due" column. Total lines 1 through 10 and enter sum on line 7.
3. Make your check or money order payable to the "Cigarette Floor Tax." Mail your payment with this tax return by September 1, 2002 to the New Jersey Division of Revenue, PO Box 250, Trenton, N.J. 08695-0250, in the envelope provided. **You may obtain information on completing this form by contacting (609) 984-7554.**
4. If your name and address is incorrect, check the "Name/Address Correction" box above and make any corrections to your business name and address on the back of this return.

**NOTE: Cigarettes held on July 1<sup>st</sup>, for which the additional tax has not been remitted by September 1<sup>st</sup>, will be considered contraband and subject to confiscation.**

	(A) Taxable Inventory	(B) Quantity on Hand	(C) Increase in Tax Rate	(D) Tax Due B x C = D
1.	Cigarettes Stamped (10 per pack)		.35 ¢	\$
2.	Cigarettes Stamped (20 per pack)		.70 ¢	\$
3.	Cigarettes Stamped (25 per pack)		.875 ¢	\$
4.	Unaffixed Stamps (10 per pack)		.35 ¢	\$
5.	Unaffixed Stamps (20 per pack)		.70 ¢	\$
6.	Unaffixed Stamps (25 per pack)		.875 ¢	\$
7.	<b>Total Tax Due (Lines 1 – 6)</b>			\$

I do solemnly declare and affirm under penalties of perjury that the contents of the foregoing document are true and correct to the best of my knowledge, information and belief.

\_\_\_\_\_  
 Print Name

\_\_\_\_\_  
 Business Phone Number

\_\_\_\_\_  
 Signature

\_\_\_\_\_  
 Title

\_\_\_\_\_  
 Date