



STATE OF NEW JERSEY
 DEPARTMENT OF THE TREASURY
 DIVISION OF TAXATION
 PO BOX 187
 TRENTON, NJ 08695-0187

CIGARETTE FLOOR TAX RETURN
DISTRIBUTORS, WHOLESALERS, AND RETAILERS

DUE DATE: September 1, 2009

Check for change of name/address
 Federal Identification
 License No.

INSTRUCTIONS

Check One Category:

Distributor – Complete lines 1 through 4 and 5 Wholesaler – Complete lines 1 through 2 and line 5
 Retailer – Complete lines 1 through 2 and line 5

1. Conduct an inventory of all cigarettes and tax stamps on hand as of the start of business on July 1, 2009. 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 4 and enter sum on line 5.
3. Make your check or money order payable to the "Cigarette Floor Tax". Mail your payment with this tax return by September 1, 2009 to the New Jersey Division of Taxation, PO Box 187, Trenton, NJ 08695-0187, in the envelope provided. **You may obtain information on completing this form by contacting (609) 633-9000.**
4. If your name and address is incorrect, check the "Name/Address Correction" box above and make any corrections.

NOTE: There will be **NO CONSOLIDATED RETURNS** filed for this tax increase. Each licensee must file a separate return for each licensed location. One check may be used to pay the additional tax due for multiple locations, but the returns for which the check has been issued must accompany the payment.

	(A) Taxable Inventory	(B) Quantity on Hand	(C) Increase in Tax Rate	(D) Tax Due B x C = D
1.	Cigarettes Stamped (20 per pack)		\$.125	\$
2.	Cigarettes Stamped (25 per pack)		\$.15625	\$
3.	Unaffixed Stamps (20 per pack)		\$.125	\$
4.	Unaffixed Stamps (25 per pack)		\$.15625	\$
5.	Total Tax Due (Lines 1 – 4)			\$

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

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 E-Mail Address

 Signature Title Date

Change of name/address:
 Name: _____
 Trade Name: _____
 Street, City, State Zip: _____