



VT Form CTT-646	WHOLESALE CIGARETTE AND TOBACCO DEALER REPORT AND TAX RETURN
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This report is due on or before the 15th of each month to cover the preceding month.

Dealer's Name (if ENTITY)			Federal ID Number	
OR Individual Last Name (if INDIVIDUAL)	First Name	MI	OR Social Security Number	
Address			Reporting Period End Date (MMDDYYYY)	
City	State	ZIP Code	State License Number	
E-mail Address			Telephone Number	

PART I STAMP INVENTORY, AND CIGARETTE AND ROLL-YOUR-OWN TOBACCO REPORTING

SECTION A - Stamp Inventory

VERMONT STAMPS

HEAT TRANSFER STAMPS USED

20-packs

25-packs

- | | | | |
|---|----|--|--|
| 1. Stamps on hand at beginning of month | 1. | | |
| 2. Stamps purchased during the month | 2. | | |
| 3. Total (Add Lines 1 and 2) | 3. | | |
| 4. Stamps affixed during the month | 4. | | |
| 5. Stamps on hand at end of month | 5. | | |

DETAIL OF STAMPED PRODUCT

- | | | | |
|--|----|--|--|
| 6. Number of packs of cigarettes stamped during the month | 6. | | |
| 7. Number of packs of little cigars stamped during the month | 7. | | |

SECTION B - Sample Packs

- | | | | |
|--|----|--|--|
| 8. Tax due on unstamped sample packs of cigarettes shipped to licensed
wholesale dealers (Multiply current tax rate by number of packs) | 8. | | |
|--|----|--|--|

SECTION C - Roll-Your-Own Tobacco Tax Due

- | | | | |
|--|-----|--|--|
| 9. Number of ounces of roll-your-own
tobacco sold in Vermont during the month | 9. | | |
| 10. Equivalent number of cigarettes
(Divide Line 9 by .0325) | 10. | | |
| 11. Tax due for roll-your-own tobacco (Multiply Line 10 by 0.154) | 11. | | |

SECTION D - Nonstamped Little Cigars

- | | | | |
|--|-----|--|--|
| 12. Enter the number of INDIVIDUAL little
cigars sold in Vermont during the month
(Do NOT enter the number of packages sold). 12. | 12. | | |
| 13. Tax due for nonstamped little cigars (Multiply Line 12 by 0.154) | 13. | | |
| 14. Total Cigarette Tax due (Add Lines 8, 11, and 13) | 14. | | |

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Dealer's Name (if ENTITY)	Federal ID Number
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PART I STAMP INVENTORY, AND CIGARETTE AND ROLL-YOUR-OWN TOBACCO REPORTING
(cont.)

SECTION E - Sales

Sales of Product Manufactured by Non-Participating Manufacturers

For the period covered by this report, list only those sales in Vermont of cigarettes and roll-your-own tobacco manufactured by non-participating manufacturers.

<input type="checkbox"/>	<p>For the period covered by this report, I certify that I sold no product in Vermont manufactured by non-participating manufacturers.</p>
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Manufacturer Name	Brand Name	Number of Individual Sticks of Cigarettes Sold Within State	Ounces of Roll-Your-Own (RYO) Tobacco Sold Within State	Name of the Person(s) From Whom Each Brand Was Purchased
Manufacturer Name				
	Brand	# Sticks	# Ounces RYO	Purchased From
	Brand	# Sticks	# Ounces RYO	Purchased From
	Brand	# Sticks	# Ounces RYO	Purchased From

Sales of Product Manufactured by Participating Manufacturers

Wholesalers: For the period covered by this report, upload and attach a report of sales made in Vermont of cigarettes and roll-your-own tobacco manufactured by participating manufacturers.

Retailers: For the period covered by this report, upload and attach a report of sales of roll-your-own tobacco purchased from wholesale dealers not licensed in Vermont and who did not charge you Vermont cigarette tax.

A record of sales in the above format is attached to this return (Excel or delimited file types accepted).

(continued on next page)

Dealer's Name (if ENTITY)	Federal ID Number
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PART II NEW SMOKELESS TOBACCO, SNUFF, CIGARS, E-CIGARETTES, and OTHER TOBACCO PRODUCTS

SECTION F - New Smokeless Tobacco (NST)

- 15. Number of packages less than 1.2 ounces in weight **15.** _____
- 16. Multiply Line 15 by \$3.08 **16.** _____
- 17. Ounces of NST not reported on Line 15 **17.** _____
- 18. Multiply Line 17 by \$2.57 **18.** _____
- 19. **NST Tax Due** (Add Lines 16 and 18) **19.** _____

SECTION G - Snuff

- 20. Total number of ounces sold during the month **20.** _____
- 21. **Snuff Tax Due** (Multiply Line 20 by \$2.57) **21.** _____

SECTION H - Cigars

CATEGORY I. Tax on cigars with wholesale price of \$2.17 or less

- 22. Wholesale value of cigars (Multiply tax included price by .521) **22.** _____
- 23. Less: Exempt Sales (Shipped out of state) ... **23.** _____
- 24. Amount subject to tax (Line 22 minus Line 23) **24.** _____
- 25. Tax Due (Multiply Line 24 by 92%) **25.** _____

CATEGORY II. Tax on cigars with wholesale price of \$2.18 - \$9.99

- 26. Number of cigars sold **26.** _____
- 27. Less: Exempt Sales (Shipped out of state) ... **27.** _____
- 28. Total cigars subject to tax (Line 26 minus Line 27) **28.** _____
- 29. Tax Due (Multiply Line 28 by \$2.00) **29.** _____

CATEGORY III. Tax on cigars with wholesale price of \$10.00 or greater

- 30. Number of cigars sold **30.** _____
- 31. Less: Exempt Sales (Shipped out of state) ... **31.** _____
- 32. Total cigars subject to tax (Line 30 minus Line 31) **32.** _____
- 33. Tax Due (Multiply Line 32 by \$4.00) **33.** _____
- 34. **Cigar Tax Due** (Add Lines 25, 29, and 33) **34.** _____

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PART II NEW SMOKELESS TOBACCO, SNUFF, CIGARS, E-CIGARETTES, and OTHER TOBACCO PRODUCTS (cont.)

SECTION I - Electronic Cigarettes

- 35. Gross sales of electronic cigarettes **35.** _____
- 36. Exempt sales (Attach explanation of exempt sales.) **36.** _____
- 37. Net taxable sales (Line 35 minus Line 36) . . . **37.** _____
- 38. **Electronic Cigarette Tax Due** (Multiply Line 37 by 92%) **38.** _____

SECTION J - Other Tobacco Products (OTP)

- 39. Gross noncigar sales wholesale price exclusive of tax (Multiply tax-included price by .521) . . **39.** _____
- 40. Exempt sales (Attach explanation of exempt sales.) **40.** _____
- 41. Net taxable sales (Line 39 minus Line 40) . . . **41.** _____
- 42. **OTP Tax Due** excluding cigars (Multiply Line 41 by 92%) **42.** _____

PART III TOTAL TAX COMPUTATION

- 43. Cigarette Tax due (Line 14) **43.** _____
- 44. Tobacco Tax due (Add Lines 19, 21, 34, 38, and 42) **44.** _____
- 45. Discount if paid by the 15th (Multiply Line 44 by 2%) **45.** _____
- 46. Net Tobacco Tax due (Line 44 minus Line 45) **46.** _____
- 47. **TOTAL CIGARETTE AND TOBACCO TAX DUE** (Add Lines 43 and 46) **47.** _____

PART IV SIGNATURE

SIGNATURE

I hereby swear, under pains and penalty of perjury, that this information is true and correct to the best of my knowledge.

Sign Here ► _____

Signature of Licensee _____ Date _____

Printed Name _____ Title _____