



Cigarette Tax

(Title 16, Chapter 11, MCA)

CT-205
V2 1/2005

Business Name	License No.	Date
Principal or Agent Name		Phone
Address		Fax
City	State	ZIP

Shipment and/or purchases of cigarettes for month of _____, 20_____

Instruction for form preparation

1. Prepare in duplicate. Submit the original to Montana Department of Revenue, Customer Intake Process, P.O. Box 1712, Helena, MT 59604-1712. Retain a duplicate in company file for field audit purposes.
2. This form must be post marked by the 15th day of each month covering products purchased during the preceding month, and / or product shipped to Montana during the preceding month.

Section 1 – Cigarette Reconciliation

1. Beginning unstamped cigarette inventory _____
Montana wholesalers only
2. Total cigarettes reported on schedule A _____
3. Total (add line 2 and line1) _____
4. Deduct total stamped cigarettes distributed in Montana _____
5. Deduct total of wholesalers, and exempted sales of unstamped cigarettes
(part 1, schedule B total) _____
Montana wholesalers only
6. Deduct total out-of-state retail sales (part 2, schedule B total) _____
Montana wholesalers only
7. Ending unstamped cigarette inventory
(subtract line 4, 5, and 6 from line 3) _____

For the month of _____, 20 _____

Business name _____ License Number _____

Section 2 – Cigarette Decals Reconciliation

Individual decal tax type	Decal package type	Roll	Sheet	Sheet	Total (A + B + C = D)
		20/pack decals (A)	20/pack decals (B)	25/pack decals (C)	
8. Beginning of period inventory					
9. Total decals purchased during period					
10. Total decals (Add line 9 and line 10)					
11. Deduct number of damaged decals					
12. Deduct: Period ending inventory					
13. Total taxable decals affixed (subtract line 11, and 12 from 10)					
14. Decal taxable value		\$1.70	\$1.70	\$2.125	
15. Total tax value of decals		\$	\$	\$	
16. Total tax value (add line 15A, 15B, and 15C).....					\$
17. Total distribution into Montana (multiply line 4 of section 1 by \$0.085/cigarette)					\$
18. Difference between the 2 lines above (subtract line 17 from line 16)					\$
19. Deduct total value of exempted sales (multiply total schedule C by \$0.085/cigarette)					\$
20. Total Montana cigarette tax collected (subtract line 19 from line 17).....					\$

I hereby swear and affirm under penalty of false swearing that the information herein and attachments are true and correct to the best of my knowledge.

Print Name of Principal or Agent

Date

Signature of Principal or Agent

Schedule A - Cigarette wholesaler purchasing recap

For the month of _____, 20 _____

Business name _____ License Number _____

- In-state wholesaler must detail all purchases
- Out-of-state wholesaler should only list products shipped into Montana

Date Rec'd	Invoice No	Number of unstamped cigarettes (include complimentary cigarettes)								(A + B + C + D + E + F = G) Total sticks (X1000)
		(A) Brown & Williamson (X1000)	(B) Liggett (X1000)	(C) Lorillard (X1000)	(D) Philip Morris (X1000)	(E) R.J. Reynolds (X1000)	Other cigarette manufacturer		(F) Qty (X1000)	
							Manufacturer name	Cigarette brand name		
Total this page – Total column G add values from this page only										
Total all pages – Total all value from all pages, fill on last page only, total value on line 2, section 1										

Schedule B –Wholesaler, and exempted unstamped cigarette and out-of-state retailer sales recap
 (To be completed by Montana wholesalers only)

For the month of _____, 20 _____

Business name _____ License Number _____

Part 1 – Wholesaler, and exempted sales of unstamped cigarettes

Sales Invoice		Sold to:					Number of Cigarettes
Date	Number	Name	Address	City	State	Zip	
Enter total from previous page, if any							
Total cigarettes this page							
Total cigarettes – If this is the final page, enter total value from all pages on CT-205 line 5, section 1 ..							

Part 2 – Out-of-state retail sales

Sales Invoice		Sold to:					Number of Cigarettes
Date	Number	Name	Address	City	State	Zip	
Enter total from previous page, if any							
Total cigarettes this page							
Total cigarettes – If this is the final page, enter total value from all pages on CT-205 line 6, section 1 ..							

Schedule C – Exempted stamped cigarettes sales recap

For the month of _____, 20 ____

Business name _____ License Number _____

This is a reconciliation of all CT-206 – Cigarette Tax Exemption Certificate; all CT-206 must be attached with this form.

Sales Invoice		Sold to		200 sticks carton (A)	250 sticks carton (B)	Total sticks (A + B = C)
Date	ID	Business name	Phone			
Enter total from previous page, if any						
Total stick of cigarettes on column C of this page.....						
Total stick of cigarettes – If this is the final page, total value on CT-205 line 19, of section 2						