



Cigarette Use Tax Return
Tax Law – Article 20

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. Pay your sales and use tax with your personal income tax return on our website at www.tax.ny.gov, 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 of Form ST-140 for your records.

Legal name	Taxpayer identification number
Mailing address (number and street)	
City, state, ZIP code	

Computation of cigarette use tax – Complete Schedule A, Schedule B, or both, as applicable (see instructions).

	New York City	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)		\$5.35
3 New York State cigarette use tax due (multiply line 1 by line 2)	3	
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	
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

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

A Date of use	B Name of address of supplier	C Brand name	D Mail order (mark an X in the appropriate box)	E Nature of use (such as self-use, or a gift)	F Number of standard packages (20 cigarettes per pack)	G Number of nonstandard packages (see Conversion calculation on back)	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"/>				
Total (enter here and on line 1)							

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

Authorized signature	Office title
Email address	Date
Signature of individual or name of firm preparing this return	Preparer's address
Email address	Date

Mail to: NYS TAX DEPARTMENT, TTTB-FACCTS – CIGARETTE TAX, W A HARRIMAN CAMPUS, ALBANY NY 12227

Schedule B – New York City

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, complete Schedule B. Attach additional sheets if necessary.

A Date of use	B Name of address of supplier	C Brand name	D Mail order <i>(mark an X in the appropriate box)</i>	E Nature of use <i>(such as self-use, or a gift)</i>	F Number of standard packages <i>(20 cigarettes per pack)</i>	G Number of nonstandard packages <i>(see Conversion calculation on back)</i>	H Total packages <i>(add columns F and G)</i>
			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 <i>(enter here and on line 4)</i>							

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 more 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 Schedule B, as applicable.

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

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