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# Texas Distributor Monthly Report of Cigarettes and Stamps a T code = 31100 You have certain rights under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. Contact us at the address or phone numbers listed on this form.

a. T code <b>= 31</b>	100					the addre	ss or phone num	bers listed on this form.
c. Taxpayer number			d. Filing period		e.		Due date	
_								
						MPORTANT		
g. Taxpayer n	ame and tax	report mailing a	iddress (Make any necessary name an	d address changes be		Blacken this box if:		
			, , ,	ū		your mailing addr	ess has change	d,
						your permitted lo	cation address h r in husiness at t	as changed, or 1.
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						k. Location number	ar ar	
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A change t	o the	I. Permitted Id	ocation name and address:					
permitted lo							<b>I</b>	port must be
address will							even if there	
a new per	mit.						was	s no activity.
(See instruct	tions.)							
	1. Begini	nina period inv	entory			1.	_	
Total purchases during this period								
Total unstamped cigarettes available (Item 1 plus Item								
			•					
			rican Reservations					
In Tayer		•	anizations					
In Texas	6. Cigare	ettes stamped	for interstate sales			6.	<b>=</b>	
	7. Cigare	ettes returned t	o manufacturers					
	8. Cigare	ettes lost in shi	pment					
	•		ory					
			otal of Items 4, 5, 6, 7, 8 and 9)					
11. Total cigarettes stamped <u>in Texas</u> for sale in Texas (Item 3 minus Item 10)								
13. Total <b>exempt</b> NSM/SPM sales (See instructions.)						13.	<b>.</b>	
14. Tax on ciga	arettes star	mped <i>(Multipl</i> )	ltem 11 or Item 12 by .0705; ente					
45 Ctampa an	مما لمسمما		liaaatam.		nps per 20 P			s per 25 Pack
15. Stamps on hand beginning period inventory							•	
16. Stamps purchased during period								
17. Total stamps available (Item 15 plus Item 16)							•	
18. Stamps los	nutilated, sold	or transferred	_ 18a. <sub>■</sub>		18b	· <b>=</b>		
19. Stamps on	ding inventory	,	19a. <b>∎</b>					
		s Item 19)						
21. Total stamps affixed (Item 17 minus Item 20)								
22. Current stamp value				22a.		22b	-	
		ply Item 21 by Item 22)					-	
		lus Item 23b)					-	
25. Additional cigarette stamping allowance credit (Multiply Item 24 by 0.005)								
26. Non-Settlin	g Manufac	turer/Subsequ	ent Participating Manufacturer cig	arette fee		26.	<b>.</b>	
Form 69-100 (Rev.1	1-18/16)							
27. Penalty and	d interest (	See instruction	ns.)			27.		
28. TOTAL AM	IOUNT DU	E AND PAYA	BLE (Item 26 plus Item 27 minus It	em 25)		28.	<b></b>	
Taxpayer name								
raxpayer name					<u>m</u> .		n.	
■ T Code		Taxpayer numb	er Period	I declare that the	information i	in this document a	nd all attachmen	ts is true and correct
				to the best of my	knowledge a		· ·	
				sign \ Authoriz	ed agent			
				here /				
Make the email	int in Itam	28 payabla ta	State Comptroller Our mailing	Preparer's name (	(Please print.	)		
address is <b>P.O</b> .			State Comptroller. Our mailing	D .: .				
auui ess is <b>F.U</b> .	. Austili, I.	A 10114-3301.	Daytime phone (Area code & num	nber)		Date		
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For information about Cigarette Tax, call **1-800-862-2260** or **512-463-3731**.

Details are also available online at **www.comptroller.texas.gov**.

Form 69-100 (Back)(Rev.11-18/16)

### Instructions for Completing the Texas Distributor Monthly Report of Cigarettes and Stamps

#### **General Information**

Who Must File:

Chapter 154 of the Tax Code provides that each distributor must submit to the Comptroller of Public Accounts, on or before the 25th day of each month, a report which records purchases, cigarette and stamp activity for the preceding month.

Chapter 161 of the Health and Safety Code, Subchapter V, imposes reporting items in addition to those required by Chapter 154 of the Tax Code.

Each distributor must obtain a sufficient number of stamps from the Comptroller of Public Accounts to affix to cigarette packages prior to receipt or acceptance of the cigarettes. The distributor must affix stamps within 96 hours of receipt of the cigarettes. A distributor who possesses unstamped cigarette packages for interstate sale must possess a sufficient number of unused stamps from the appropriate destination state to stamp the distributor's inventory of unstamped interstate cigarettes, except for cigarette packages for which no tax is due under federal law.

For Assistance: Call 1-800-862-2260 or 512-463-3731. Details are also available online at www.comptroller.texas.gov.

#### **Specific Instructions**

If you are located in Texas, complete Items 1-11 and 13-28. If you are located outside Texas, complete Items 12-28.

All Texas Distributor Monthly Reports of Cigarettes and Stamps must include both the Texas Distributor Receiving Record of Cigarettes (Form 69-108) and the Texas Distributor Receiving Record of Cigarette Tax Stamps (Form 69-109).

- Item I Permitted location A change to the permitted location address will require you to complete and submit Form 69-121, Business Location Supplement for Cigarette and/or Tobacco Products Permit. Operating without a valid permit is subject to a penalty of not more than \$2,000 for each violation. A separate offense is committed each day on which a violation occurs.
- Item 4 Sales to Native American Reservations must be accompanied by completed Texas Certificate of Tax Exempt Sale (Form 69-315).
- Item 5 Sales to Federal Organizations must be accompanied by completed Texas Certificate of Tax Exempt Sale (Form 69-315).
- **Item 6 -** Cigarettes Stamped for Interstate Sales must be accompanied by Texas Distributor Report of Interstate Sales of Cigarettes (Form 69-110).
- Item 12 Total cigarettes sent to Texas should be completed ONLY by out of state distributors that are shipping "stamped for Texas" cigarettes into Texas.
- **Item 13 -** Non-Settling Manufacturer (NSM) or Subsequent Participating Manufacturer (SPM) cigarettes sold in Texas to Native American Reservations, Federal Organizations or Cigarettes Stamped for Interstate Sales from Texas. Also includes NSM/SPM cigarette returns to the manufacturer.
- Item 14 The tax rate as of Jan. 1, 2007 is .0705. Multiply Item 11 or 12 by .0705; tax rate = \$70.50 per thousand.
- Item 18 Stamps lost, stolen, mutilated, sold or transferred must be accompanied by a police report, Authorization for Sale or Transfer of Cigarette Tax Stamps (Form 69-223), and/or any other documentation acceptable to the Comptroller.
- Item 24 Value of stamps affixed should be equal to or comparable (considering monthly close out dates) to Item 14.
- Item 25 A distributor is entitled to an additional cigarette stamping allowance of 0.5 percent for (1) affixing cigarette stamps; (2) remitting a fee imposed by Chapter 161 of the Health and Safety Code, Subchapter V; and (3) submitting all properly completed distributor reports as required.
  - Item 26 Enter Non-Settling Manufacturer/Subsequent Participating Manufacturer cigarette fee. Sum of the NSM total cigarettes and SPM total cigarettes multiplied by the applicable cigarette fee rates. See the Cigarette/RYO Fee webpage at www.comptroller.texas.gov/taxes/tobacco/cigarette.php for definitions and applicable fee rates.
  - Item 27 A minimum penalty of \$50 is due for failure to pay the fee on or before the due date. If the NSM/SPM fee is paid after the due date, enter penalty. If 1-30 days late, enter 5% of Item 26; if more than 30 days late, enter 10% of Item 26. If any fee is unpaid 61 days after the due date, enter penalty and interest on the amount in Item 26. Calculate interest at the rate published online at www.comptroller.texas.gov/taxes/file-pay/interest.php or call 1-877-447-2836 for the applicable interest rate.

### **Cigarette Distributor Supporting Documentation**

Form 69-108 - Texas Distributor Receiving Record of Cigarettes

Form 69-109 - Texas Distributor Receiving Record of Cigarette Tax Stamps

Form 69-110 - Texas Distributor Interstate Sales Report

Form 69-315 - Texas Certificate of Tax Exempt Sale

Electronic - Texas Detail Supplemental Report of NSM/SPM Cigarettes