



Indiana Department of Revenue
Cigarette Stamp Schedule

Reporting Period _____
(YYYY-MM)

This report must be postmarked on or before the 15th day of the month following the month being reported.

Unaffixed Stamp Report (Include all information related to Indiana unaffixed cigarette tax stamps.)

	Count	Gross Value
Beginning Inventory (Last Period Ending Inventory)		\$

Purchases

Date Received	Purchase Order / Confirmation Number	Roll ID / Sequence Number	Tax Jurisdiction	Attribute	Unit of Measure	Count	Gross Value
Subtotal							\$

Adjustments

Date	Type	Explanation	Tax Jurisdiction	Attribute	Unit of Measure	Count	Gross Value
Subtotal							\$

	Count	Gross Value
Physical Ending Inventory of Cigarette Stamps		\$
Total Cigarette Stamps Affixed		\$

Instructions for Completing Cigarette Stamp Schedule

What Is the CIG-SS?

The CIG-SS is used to report the beginning inventory of the reporting state's unaffixed cigarette tax stamps, increases and decreases in cigarette stamp inventory, the physical ending inventory of unaffixed cigarette stamps at the close of the reporting period, and total cigarette stamps affixed.

Reporting Requirements

All Cigarette and OTP returns must be electronically filed using INTIME or Bulk file portal. Please refer to the Electronic Filing Guide for specific information: <https://www.in.gov/dor/business-tax/cigarette-and-other-tobacco-products-tax/>

To be considered timely filed, monthly schedules must be filed on or before the 15th day of the month immediately following the last day of the month being reported. If the 15th day of the month falls on a Saturday, a Sunday, a national legal holiday, or a statewide holiday, the due date is the next succeeding day that is not a Saturday, a Sunday, or such holiday.

Questions

If you need further assistance, you can contact us at (317) 615-2710 or at INCigTax@dor.in.gov.

Indicate the month and year for which the schedule is being filed in the appropriate spaces provided.

Beginning Inventory – Enter the physical inventory of unaffixed cigarette stamps and the gross value of those stamps from the previous period's ending inventory.

Purchases

Date Received - Enter the date the cigarette stamps were physically received.

Purchase Order Number/Confirmation Number - Enter the purchase order number or confirmation number for the cigarette stamps received.

Roll ID # Number/Sequence Number - Enter the roll ID number or sequence number associated with the cigarette stamps received.

Tax Jurisdiction - Enter the applicable tax jurisdiction code for each type of cigarette stamp. Refer to the electronic filing Table of Codes.

Attribute - As applicable, enter the attribute for each type of cigarette stamp. Refer to the electronic filing Table of Codes.

Unit of Measure - Enter the unit of measure for each type of cigarette stamp (e.g., 10, 20 or 25).

Count - Enter the total count for the cigarette stamps being reported.

Gross Value - Enter the gross value of each type of cigarette stamp where shown.

Adjustments

Report items not covered by an invoice which includes, but is not limited to, adjustments for returned, lost, stolen or destroyed unaffixed cigarette stamps.

Date - Enter the date that the adjustment was made.

Type - Refer to the electronic filing Table of Codes and select the appropriate code for the adjustment taken. Note: If a taxing jurisdiction has authorized a transfer of unaffixed cigarette stamps, report these adjustments and provide supporting documentation for the transfer, including the taxing jurisdiction's transfer approval. Advise a state immediately of any lost or stolen cigarette stamps.

Explanation - Enter a brief explanation to support the adjustment.

Physical Ending Inventory - Take a physical count of your unaffixed cigarette stamps at the close of business on the last working day of the reporting period. Enter the total number of unaffixed cigarette stamps on hand and the gross value of those stamps.

Total Cigarette Stamps Affixed - Enter the total number of cigarette stamps affixed for the reporting jurisdiction. Beginning inventory, plus purchases, less adjustments, less physical ending inventory should result in the total number of cigarette stamps affixed.