



Indiana Department of Revenue  
**Non-Resident Cigarette Distributor's Monthly Return**

Reporting Month \_\_\_\_\_ Year \_\_\_\_\_

<input type="checkbox"/>	Amended
<input type="checkbox"/>	No Activity

This return must be postmarked on or before the 15th day of the month following the reporting month.

Taxpayer Information	
Name (as appears on registration certificate)	Distributor's Registration Certificate Number
Physical Address/City/State/ZIP Code	Federal Identification Number
Mailing Address/City/State/ZIP Code	Indiana Taxpayer Identification Number
Email Address	

Cigarette Inventory						
Reconciliation of Cigarette Stick Inventory – All Cigarettes Unstamped and Stamped						
1	Cigarette Stick Count Inventory to Account For <i>(Includes stamped cigarette for Indiana only.)</i>	Schedule	Stamp Count	Stick Count	Rate	Tax Amount
1.1	Cigarettes Disbursed to a Person (Distributor or Wholesaler) other than a Manufacturer or First Importer	CIG-TS (Schedule code = 2B)				
1.2	Cigarettes Disbursed to a Retailer or End User	CIG-TS (Schedule code = 2C)				
1.3	Total Sticks Available <i>(Add Line 1.1 and Line 1.2.)</i>					
1.4	Tax Rate per Stick				0.04975	
2	<b>Cigarette Tax</b> <i>(Multiply Line 1.3 Stick Count by Line 1.4 Rate.)</i>					

Reconciliation of Stamps - Indiana Stamps						
3	Stamps to Account For	Schedule	Stamp Count	Stick Count	Rate	Tax Amount
3.1	Beginning Unaffixed Indiana Stamp Inventory – 20s	CIG-SS				
3.2	Unaffixed Indiana Stamp Purchases – 20s	CIG-SS				
3.3	Total Unaffixed Indiana Stamps Available – 20s <i>(Add Line 3.1 and Line 3.2.)</i>					
3.4	Tax Rate per Stamp – 20s				0.99500	
3.5	Tax on Unaffixed Indiana Stamps Available – 20s <i>(Multiply Line 3.3 Stamp Count by Line 3.4 Rate.)</i>					
3.6	Beginning Unaffixed Indiana Stamp Inventory – 25s	CIG-SS				
3.7	Unaffixed Indiana Stamp Purchases – 25s	CIG-SS				
3.8	Total Unaffixed Indiana Stamps Available – 25s <i>(Add Line 3.6 and Line 3.7.)</i>					

**Cigarette Inventory (continued)**

**Reconciliation of Stamps - Indiana Stamps (continued)**

<b>3</b>	<b>Stamps to Account For (continued)</b>	<b>Schedule</b>	<b>Stamp Count</b>	<b>Stick Count</b>	<b>Rate</b>	<b>Tax Amount</b>
3.9	Tax Rate per Stamp – 25s				1.24375	
3.10	Tax on Unaffixed Indiana Stamps Available – 25s <i>(Multiply Line 3.8 Stamp Count by Line 3.9 Rate.)</i>					
3.11	Total Tax on Unaffixed Indiana Stamps Available <i>(Add Line 3.5 and Line 3.10.)</i>					
3.12	Beginning Inventory of Affixed Indiana Stamped Cigarettes	CIG-IS				
3.13	Indiana Stamped Cigarettes Received from a Person (Distributor or Wholesaler) other than a Manufacturer or First Importer	CIG-TS (Schedule code = 1B)				
3.14	Indiana Stamped Cigarettes Received from a Retailer or End User	CIG-TS (Schedule code = 1C)				
3.15	Total Indiana Stamped Cigarettes Available <i>(Add Line 3.12 through Line 3.14.)</i>					
3.16	Tax Rate per Stick				0.04975	
3.17	Tax on Affixed Indiana Stamps Available <i>(Multiply Line 3.15 Stick Count by Line 3.16 Rate.)</i>					
3.18	Total Tax for Stamps to Account For Available <i>(Add Line 3.11 and Line 3.17.)</i>					
<b>4</b>	<b>Deductions from Stamps to Account For</b>	<b>Schedule</b>	<b>Stamp Count</b>	<b>Stick Count</b>	<b>Rate</b>	<b>Tax Amount</b>
4.1	Adjustments to Indiana Unaffixed Stamps – 20s	CIG-SS				
4.2	Ending Indiana Unaffixed Stamp Inventory – 20s	CIG-SS				
4.3	Total Unaffixed Indiana Stamps Deduction – 20s <i>(Add Line 4.1 and Line 4.2.)</i>					
4.4	Tax Rate per Stamp – 20s				0.99500	
4.5	Tax on Unaffixed Indiana Stamps Deduction – 20s <i>(Multiply Line 4.3 Stamp Count by Line 4.4 Rate.)</i>					
4.6	Adjustments to Indiana Unaffixed Stamps – 25s	CIG-SS				
4.7	Ending Indiana Unaffixed Stamp Inventory – 25s	CIG-SS				
4.8	Total Unaffixed Indiana Stamps Deduction – 25s <i>(Add Line 4.6 and Line 4.7.)</i>					
4.9	Tax Rate per Stamp – 25s				1.24375	
4.10	Tax on Unaffixed Indiana Stamps Deduction – 25s <i>(Multiply Line 4.8 Stamp Count by Line 4.9 Rate.)</i>					
4.11	Total Tax on Unaffixed Indiana Stamps Deduction <i>(Add Line 4.5 and Line 4.10.)</i>					
4.12	Stick Count Adjustments to Indiana Affixed Stamped Packages	CIG-IS				

**Section B: Cigarette Inventory (continued)**

**Reconciliation of Stamps - Indiana Stamps (continued)**

4	Deductions from Stamps to Account For (continued)	Schedule	Stamp Count	Stick Count	Rate	Tax Amount
4.13	Ending Stick Count Inventory of Indiana Affixed Stamped Packages	CIG-IS				
4.14	Cigarettes Returned to the Manufacturer of Indiana Affixed Stamped Packages	CIG-TS (Schedule code = 2D)				
4.15	Total Indiana Stamped Cigarettes Deduction (Add Line 4.12 through Line 4.14.)					
4.16	Tax Rate per Stick				0.04975	
4.17	Tax on Affixed Indiana Stamps Deduction (Multiply Line 4.15 Stick Count by Line 4.16 Rate.)					
4.18	Total Tax for Stamps to Account For Deduction (Add Line 4.11 and Line 4.17.)					
<b>5</b>	<b>Value of Stamps Used this Month</b> (Subtract Line 4.18 from Line 3.18.)					
<b>6</b>	<b>Cigarette Tax Variance</b> (Subtract Line 5 from Line 2.)					

**Any variances (positive or negative) will be settled at the completion of an audit. Do not remit any payment with this return.**

**I hereby certify, under penalty of perjury, that the information contained herein and on supporting documents, is true, correct, and complete to the best of my knowledge and belief.**

Signature of Taxpayer or Agent: \_\_\_\_\_ Date: \_\_\_\_\_

Printed Name of Taxpayer or Agent: \_\_\_\_\_ Title: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

## Instructions for Completing Non-Resident Cigarette Distributor's Monthly Return

### What Is the CIG-NRM?

The CIG-NRM return is used to summarize transactions related to the distribution of cigarettes in Indiana.

### Who Must File?

IC 6-7-1

Sec. 6. As used in this chapter, "**Distributor**" means a person who: Sells, barter, exchanges, or distributes cigarettes in the state of Indiana to retail dealers for the purpose of resale, or who purchases cigarettes directly from a manufacturer of cigarettes, or who purchases for resale cigarettes directly from a manufacturer of cigarettes, or from a wholesaler, jobber, or distributor outside of the state of Indiana who is not a distributor holding a registration certificate issued under this chapter.

### Reporting Requirements

The holder of a Cigarette Distributor's Registration Certificate must complete and file a Cigarette Distributor's Monthly Return (CIG-M) with the Department of Revenue on or before the 15<sup>th</sup> day of the month following the month in which the activity occurs. Payment of any excise tax due shall accompany the return. **A return must be filed even if there is no activity within Indiana during the reporting period.**

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 returns must be filed on or before the 15<sup>th</sup> day of the month immediately following the last day of the month being reported. If the 15<sup>th</sup> 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](mailto:INCigTax@dor.in.gov).

### Instructions

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

### Taxpayer Information

**Name (as appears on registration certificate)** – Indicate the entity name as it appears on the Indiana Cigarette Distributor's Registration Certificate.

**Physical Address** – Indicate the actual location of your business by providing the street address, city, state, and ZIP Code.

**Note:** A post office box is not acceptable as a business location address.

**Mailing Address** – Indicate the mailing address for your business. Include the street address, post office box, city, state, and ZIP Code.

**Email Address** – Provide your business email address.

**Distributor's Registration Certificate Number** – Indicate the number provided on your Distributor's Registration Certificate.

**Federal Identification Number** – Indicate the nine-digit federal employer identification number (FEIN).

**Indiana Taxpayer Identification Number** – Indicate the 10-digit Indiana taxpayer identification number (TID). If you do not have an Indiana TID leave this space blank and one will be assigned to you.

### Cigarette Tax Variance

Enter stick count from schedules for lines 1-2.

Enter stamp count from schedules for lines 3-5.

Calculate cigarette tax and value of stamps used to complete row 6, Cigarette Tax Variance.

Type of Schedule Codes
1A – Cigarettes received from manufacturer or first importer
1B – Cigarettes received from a person (distributor or wholesaler) other than a manufacturer or first importer.
1C – Cigarettes received from a retailer or end user
1D – Cigarettes received by a manufacturer or first importer from a person other than a manufacturer or first importer
2A – Cigarettes disbursed by a manufacturer or first importer
2B – Cigarettes disbursed to a person (distributor or wholesaler) other than a manufacturer or first importer
2C – Cigarettes disbursed to a retailer or end user
2D – Cigarettes returned to the manufacturer