



Indiana Department of Revenue
Cigarette Paper and Tube Tax Return

Reporting Month _____ Year _____

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

This document is not valid for tax periods beginning after June 30, 2016.

This return must be postmarked on or before the 20th day of the month following the reporting month.

Check One: In-State Distributor Out-of-State Distributor

Name of License Holder	License Number
Physical Address/City/State/ZIP	Federal Identification Number
Mailing Address/City/State/ZIP	Telephone Number

In-State Cigarette Paper and Tube Accountability	Tubes \$0.01/50 Tubes	Papers \$0.12/1200 Papers
1. Beginning Inventory – Unstamped		
2. Purchases – Schedule CIG-PT-S Transaction Type 1		
3. Total – Lines 1 + 2		
4. Deduct Closing Inventory – Unstamped		
5. Quantity to Account for – Line 3 Minus Line 4		
6. Sales Outside of Indiana – Schedule CIG-PT-S Transaction Type 3		
7. Unstamped Sales to Indiana Distributor – Schedule CIG-PT-S Transaction Type 5		
8. Total Deductions – Lines 6 + 7		
9. Total Stamped – Line 5 Minus Line 8		
10. Tax Rate per Item Stamped	\$0.01/50	\$0.12/1200
11. Tax Due per Items Stamped		
12. Total Tax Due: Add Line 11 All Columns		

Out-of-State Cigarette Paper and Tube Accountability	Tubes \$0.01/50 Tubes	Papers \$0.12/1200 Papers
1. Indiana Sales – Schedule CIG-PT-S Transaction Type 4		
2. Closing Inventory Indiana Stamped		
3. Total Lines 1 and 2		
4. Beginning Inventory Indiana Stamped		
5. Purchased Indiana Stamped – Schedule CIG-PT-S Transaction Type 2		
6. Total Lines 4 and 5		
7. Quantity Stamped – Line 3 Minus Line 6		
8. Tax Rate per Item Stamped	\$0.01/50	\$0.12/1200
9. Tax Due per Items Stamped		
10. Total Tax Due: Add Line 9 All Columns		

Stamp Accountability	
1. Beginning Inventory of Tax Stamps	\$
2. Purchases of Tax Stamps During Reporting Month	\$
3. Total Lines 1 and 2	\$
4. Deduct Closing Inventory of Tax Stamps	\$
5. Stamps Used During Month	\$
6. Overage/Shortage (Total Tax Due Minus Stamps Used)	\$

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 Agent or Officer: _____ Date: _____

Name of Business/Taxpayer: _____ Email Address: _____

Mail to: Indiana Department of Revenue
P.O. Box 901
Indianapolis, IN 46206-0901

Questions related to this form:
Call (317) 615-2710
Email INCigTax@dor.in.gov

Instructions for Completing Cigarette Paper and Tube Tax Return

What Is The CIG-PT?

The CIG-PT return is used to report cigarette paper and tube inventories as well as their associated tax stamp inventories.

Who Must File?

The holder of a Cigarette Distributor's License shall return monthly their cigarette paper, tube, and tax stamp inventories.

Reporting Requirements

The holder of a Cigarette Distributor's License shall file a monthly return with the Indiana Department of Revenue on or before the 15th day of the month following the month being reported.

A return must be filed even if there is no activity within Indiana during the reporting period.

The Indiana Department of Revenue requires that all necessary information be completed. (Printouts are acceptable if the required information is included.) An incomplete report may be returned for additional information.

To be considered timely filed, monthly returns 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, Sunday, national legal holiday, or statewide holiday, the due date is the next succeeding day that is not a Saturday, a Sunday, or such holiday.

Penalty

Taxpayers who fail to file or timely file monthly returns are subject to a penalty of \$10 for each return not filed or filed after the due date of the return.

Questions?

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

Getting Started

To complete Form CIG-PT, have the following information available:

1. Your federal identification number (FEIN)
2. Your Indiana Distributor's License number
3. A list of sales and/or purchases of cigarette papers and tubes
4. Inventory totals of Indiana cigarette paper tax stamps

Taxpayer Information

Name of License Holder – Name of the sole proprietor, partnership, corporation, or other legal entity as it appears on the Indiana Cigarette Distributor's License.

Physical and/or Mailing Address(es) – Physical address of the business where records are located. Other addresses should be filled out as applicable if different from Physical Address.

License Number – List the Indiana Cigarette Distributor's License number held by taxpayer.

Federal Employer ID Number – Nine-digit federal employer identification number (FEIN).

Telephone Number – Indicate the point of contact phone number for the person(s) responsible for completing Cigarette Paper and Tube Tax return. Include extension numbers when applicable.

Return Information

Form CIG-PT

Indicate the **reporting month and year** in the provided spaces. Select the appropriate check box for in- or out-of-state distributor. Under "Cigarette Paper and Tube Accountability," in-state distributors will use the section for "In-State" and out-of-state distributors will use the section for "Out-of-State."

In-State Distributors

Line 1 – Enter the number of unstamped papers/tubes in inventory at the beginning of the reporting period.

Line 2 – List the number of unstamped papers/tubes that were purchased during the reporting period. These figures are carried forward from the totals on Schedule CIG-PT-S Transaction Type 1.

Line 3 – Line 1 plus Line 2.

Line 4 – Enter the number of unstamped papers/tubes in inventory at the end of the reporting period.

Line 5 – Line 3 minus Line 4.

Line 6 – List the number of papers/tubes that were sold to customers outside of Indiana. These figures are carried forward from the totals on Schedule CIG-PT-S Transaction Type 3.

Line 7 – List the number of unstamped papers/tubes that were sold to Indiana licensed distributors. These figures are carried forward from the totals on Schedule CIG-PT-S Transaction Type 5.

Line 8 – Line 6 plus Line 7.

Line 9 – Line 5 minus Line 8.

Line 11 – Line 9 divided by 1200. Round up to the next whole number and multiply by \$0.12.

Line 12 – Add the totals from the columns on Line 11 and list the grand total due.

Out-of-State Distributors

Line 1 – List the number of papers/tubes that were sold to customers in Indiana. These figures are carried forward from the totals on Schedule CIG-PT-S Transaction Type 4.

Line 2 – The number of Indiana-stamped papers/tubes in inventory at the end of the reporting period.

Line 3 – Line 1 plus Line 2.

Line 4 – The number of stamped papers/tubes in inventory at the beginning of the reporting period. This should be the same number as reported for the closing inventory from the previous month.

Line 5 – The number of stamped papers/tubes purchased from another Indiana licensed distributor during the reporting period. These figures are carried forward from the totals on Schedule CIG-PT-S Transaction Type 2.

Line 6 – Line 4 plus Line 5.

Line 7 – Line 3 minus Line 6.

Line 9 – Line 7 divided by 1200. Round up to the next whole number and multiply by \$0.12.

Line 10 – Add the totals from the columns on Line 9 and list the grand total due.

Stamp Accountability

Line 1 – The dollar value of the stamps (unattached to cartons or the return) in inventory at the beginning of the reporting period. This should be the same figure as reported for the closing inventory from the previous month (Line 4).

Line 2 – Indicate the total purchase dollar amount for all stamp purchases during the reporting period.

Line 3 – Line 1 plus Line 2.

Line 4 – List the dollar amount of stamps in the closing inventory for the reporting period.

Line 5 – Line 3 minus Line 4.

Line 6 – Total tax due from accountability section minus Line 5.