

WHOLESALE CIGARETTE DEALER'S MONTHLY REPORT

Check the appropriate box (Use a separate sheet for each) 20s 25s License #: _____

Name: _____ Filing Month/Year: _____

Address, City, State, Zip: _____

Signature of Dealer: _____ Phone Number: _____

IN-STATE WHOLESALE DEALERS ONLY		PACKS OF CIGARETTES				
1.	First of month physical inventory of unstamped cigarette packs (Should match line 7 from last month)	1.				
2.	Unstamped packs of cigarettes purchased (Attach Schedule A)	2.				
3.	Total available unstamped packs of cigarettes (Add lines 1 and 2)	3.				
4.	Stamped during month for: (Attach Schedule C for each state other than Kansas)	4a	Kansas	4b	Missouri	
		4c	Nebraska	4d	Colorado	
		4e	Oklahoma	4f	Other	
		4g	Other	4h	Other	
	Total product stamped during month (Add lines 4a through 4h)				4.	
5.	Sales to US Government (Attach Schedule C)	5.				
6.	Unstamped cigarette packs returned to the manufacturer (Attach Schedule C)	6.				
6a.	Adjustment to physical inventory (Please explain)	6a.				
7.	End of month physical inventory of unstamped cigarette packs	7.				
STAMPED PACKS OF CIGARETTES						
8.	First of month physical inventory of Kansas stamped cigarette packs (Should match line 15 from last month)	8.				
9.	Kansas stamped packs of cigarettes purchased (Attach Schedule B)	9.				
10.	Packs you stamped for Kansas (Should match line 4a)	10.				
11.	Total Kansas stamped cigarette packs available (Add lines 8, 9 and 10)	11.				
12.	Total Kansas sales for month	12.				
13.	Returned to manufacturer	13.				
14.	Adjustment (Please explain)	14.				
15.	End of month physical inventory of Kansas stamped cigarette packs (See instructions)	15.				
ALL WHOLESALE DEALERS		CIGARETTE TAX STAMPS				
16.	First of month physical inventory of unaffixed Kansas stamps (Should match line 21 from last month)	16.				
17.	Total Kansas cigarette stamps purchased	17.				
17a.	Stamp adjustment to physical inventory	17a.				
18.	Total Kansas stamps available (Add lines 16, 17 and 17a)	18.				
19.	Total Kansas cigarette stamps affixed to packs (Same as line 4a or line 23. If not, explain on 19a)	19.				
19a.		19a.				
20.	Total Kansas cigarette stamps destroyed by process	20.				
21.	Total Kansas cigarette stamps unaffixed ending inventory (See instructions)	21.				
OUT-OF-STATE WHOLESALE DEALERS ONLY CIGARETTE TAX STAMPS						
22.	First of month physical inventory of Kansas stamped cigarette packs (Should match line 30 from last month)	22.				
23.	Total Kansas cigarette stamps affixed to packs	23.				
24.	Total Kansas stamped cigarette packs received during month (Attach Schedule B)	24.				
25.	Total cigarette packs returned from retailers	25.				
26.	Total Kansas stamped cigarette packs (Add lines 22, 23, 24 and 25)	26.				
27.	Total Kansas sales for month (Attach Schedule A)	27.				
28.	Returned to manufacturer	28.				
29.	Adjustment (Please explain)	29.				
30.	Total end of month inventory of Kansas stamped cigarette packs (See instructions)	30.				

This report, along with all supporting schedules, is due by the 10th day of the month following the report month.

KANSAS WHOLESALE CIGARETTE DEALER'S MONTHLY REPORT

Check the box for either 20s or 25s. Use a separate sheet for each.

Enter your company's name, address and license number.

Enter the month and year you are filing.

IN-STATE WHOLESALE DEALER ONLY – PACKS OF CIGARETTE

In-State distributors complete lines 1-21 if you stamp your cigarettes and/or lines 8-15 if you purchase stamped cigarettes from another distributor. Individual line instructions:

1. Enter the number of unstamped cigarette packs in your inventory on the first day of the reporting month. This amount should be the same as your ending inventory (line 7) of the preceding month.
2. Enter the number of unstamped packs of cigarettes you received from all manufacturers or out-of-state wholesale dealers. You must attach a Schedule A (CG-15) for each. IN-STATE WHOLESALE DEALERS CAN NOT PURCHASE UNSTAMPED CIGARETTES FROM OTHER IN-STATE WHOLESALE DEALERS PER K.A.R. 92-5-6.
3. Add lines 1 and 2.
4. a – h. Enter the number of packs your company stamped for each state in the appropriate box. You must attach a Schedule C (CG-16) for all states except Kansas. (One state per each CG-16.) Add lines 4a through 4h. Enter total on Line 4.
5. Enter any sales to the United States Government. You must attach a Schedule C (CG-16).
6. Enter the number of packs of unstamped cigarettes that were returned to the manufacturer. You must attach a Schedule C (CG-16).
- 6a. Enter any adjustment to unstamped inventory (positive or negative) for the reporting month. Please explain the nature of the adjustment. Example: Packs were lost / stolen or packs were found.
7. This should be your end of the month physical inventory of unstamped packs of cigarettes. Subtract the total of lines 4, 5 and 6 from line 3.
8. Enter the number of stamped cigarette packs in your inventory on the first day of the reporting month. This amount should be the same as your ending inventory (line 15) of the preceding month.
9. Enter the number of Kansas stamped packs of cigarettes you purchased during the reporting month. You must attach a Schedule B (CG-23).
10. Enter the number of pack your company stamped for Kansas (if applicable). It should be the same as line 4a.
11. Add lines 8, 9 and 10.
12. Enter your total Kansas sales for the reporting month.
13. Enter the total returns to manufacturers for the reporting month.
14. Enter any adjustment to stamped inventory (positive or negative) for the reporting month. Please explain the nature of the adjustment. Example: Packs were lost/stolen or Packs were found.
15. Subtract line 12 (sales) and 13 (manufacturer) from line 11 and add line 14 (adjustment). This is your ending Kansas stamped inventory for the reporting period.

ALL WHOLESALE DEALERS – KANSAS CIGARETTE STAMPS

16. Enter the number of unaffixed Kansas cigarette tax stamps in your inventory on the first day of the reporting month. This amount should be the same as your ending inventory (line 21) of the preceding month.
17. Enter the number of tax stamps your company purchased. **NOTE: ALL KANSAS STAMP PURCHASES MUST BE MADE FROM THE KANSAS DEPARTMENT OF REVENUE.**
- 17a. Enter stamp adjustment to physical inventory
18. Add lines 16, 17 and 17a.
19. Enter the total number of stamps that were affixed to packs. This should be the same as line 4a or line 23. If there is a discrepancy, please explain why on line 19a.
20. Enter the number of stamps that were destroyed in the process.
21. Subtract the total of lines 19 and 20 from line 18.

OUT-OF-STATE WHOLESALE DEALER ONLY – STAMPED CIGARETTE PACKS

22. Enter the number of Kansas stamped cigarette packs in your inventory on the first day of the reporting month. This amount should be the same as your ending inventory (line 30) of the preceding month.
23. Enter the total number of Kansas tax stamps affixed to packs.
24. Enter the total number of Kansas stamped cigarette packs you received during the month. You must attach a Schedule B.
25. Enter the number of returned cigarette packs from retailers.
26. Add lines 22, 23, 24 and 25.
27. Enter your total Kansas sales for the reporting month. You must attach a Schedule A. You must keep copies of invoices to your customers for 3 years from the reporting month in your office.
28. Enter the total returns to manufacturers for the reporting month.
29. Enter any adjustment to inventory (positive or negative) for the reporting month. Please explain the nature of the adjustment. Example: Packs were lost/stolen or Packs were found.
30. Subtract line 27 (sales) and 28 (manufacturer) from line 26 and add line 29 (adjustment). This is your ending stamped inventory for the reporting period.

Sign the monthly report at the top of the page attesting that the figures on this form are true and correct.

Submit this report and all Schedules and/or supporting documentation to the Kansas Department of Revenue by the 10th day of the month following the reporting month to: Cigarette Tobacco, PO Box 750680, Topeka, KS 66625-0680

If you need any additional copies of the form you can find them at: <http://ksrevenue.gov/bustaxtypescig.html> or have any questions, please contact Cigarette Tobacco at 785-368-8222 or email kdor_cigtob@ks.gov