

**Kansas Department of Revenue**

Division of Taxation  
 915 SW Harrison St.  
 Topeka, Kansas 66625-2073

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**KANSAS WHOLESALE CIGARETTE DEALER'S MONTHLY REPORT**

**Please read the instructions on the back of this form.**

Check the appropriate box (Use a separate sheet for each)

20s     25s

Name \_\_\_\_\_ Filing Month/Year \_\_\_\_\_

Address \_\_\_\_\_ License Number \_\_\_\_\_

Signature of Dealer \_\_\_\_\_

KANSAS DISTRIBUTORS 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.	
7.	End of month physical inventory of unstamped cigarette packs			7.	
KANSAS DISTRIBUTORS ONLY		STAMPED PACKS OF CIGARETTES			
8.	First of month physical inventory of Kansas stamped cigarette packs (Should match line 13 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.	End of month physical inventory of Kansas stamped cigarette packs (Subtract line 12 from line 11)			13.	
ALL DISTRIBUTORS		KANSAS CIGARETTE TAX STAMPS			
14.	First of month physical inventory of unaffixed Kansas stamps (Should match line 19 from last month)			14.	
15.	Total Kansas cigarette stamps purchased			15.	
16.	Total Kansas stamps available (Add lines 14 and 15)			16.	
17.	Total Kansas cigarette stamps affixed to packs (Same as line 4a or line 21. If not, explain on 17a)			17.	
17a.				17a.	
18.	Total Kansas cigarette stamps destroyed by process			18.	
19.	Total Kansas cigarette stamps unaffixed ending inventory (Subtract lines 17 and 18 from line 16)			19.	
OUT-OF-STATE DISTRIBUTORS ONLY		STAMPED CIGARETTE PACKS			
20.	First of month physical inventory of Kansas stamped cigarette packs (Should match line 25 from last month)			20.	
21.	Total Kansas cigarette stamps affixed to packs			21.	
22.	Total Kansas stamped cigarette packs received during month (Attach Schedule B)			22.	
23.	Total Kansas stamped cigarette packs (Add lines 20, 21 and 22)			23.	
24.	Total Kansas sales for month (Attach Schedule A)			24.	
25.	Total end of month inventory of Kansas stamped cigarette packs (Subtract line 24 from line 23)			25.	

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

# KANSAS WHOLESALE CIGARETTE DEALER'S MONTHLY REPORT (CG-8) INSTRUCTIONS

1. Check the box for either 20s or 25s. Use a separate sheet for each.
2. Enter your company's name, address and license number.
3. Enter the month and year you are filing.
  
4. **IN-STATE 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 distributors. You must attach a Schedule A (CG-15) for each. **IN-STATE DISTRIBUTORS CAN NOT PURCHASE UNSTAMPED CIGARETTES FROM OTHER IN-STATE DISTRIBUTORS 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.
  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).
  7. This should be your end of the month physical inventory of unstamped packs of cigarettes. Subtract 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 13) 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. Subtract line 12 from line 11. This is you ending inventory of Kansas stamped packs.
  14. 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 19) of the preceding month.
  15. Enter the number of tax stamps your company purchased. **NOTE: ALL KANSAS STAMP PURCHASES MUST BE MADE FROM THE KANSAS DEPARTMENT OF REVENUE.**
  16. Add lines 14 and 15.
  17. Enter the total number of stamps that were affixed to packs. This should be the same as line 4a. **If there is a discrepancy, please explain why on line 17a.**
  18. Enter the number of stamps that were destroyed in the process.
  19. Subtract lines 17 and 18 from line 16.
  
4. **OUT-OF-STATE DISTRIBUTOR** Individual line instructions.
  14. 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 19) of the preceding month.
  15. Enter the number of tax stamps your company purchased. **NOTE: ALL KANSAS STAMP PURCHASES MUST BE MADE FROM THE KANSAS DEPARTMENT OF REVENUE.**
  16. Add lines 14 and 15.
  17. Enter the total number of stamps that were affixed to packs. **This should be the same as line 21. If there is a discrepancy, please explain why on line 17a.**
  18. Enter the number of stamps that were destroyed in the process.
  19. Subtract lines 17 and 18 from line 16.
  20. 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 25) of the preceding month.
  21. Enter the total number of Kansas tax stamps affixed to packs.
  22. Enter the total number of Kansas stamped cigarette packs you purchased during the month. You must attach a Schedule B.
  23. Add lines 20, 21 and 22.
  24. 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.
  25. Subtract line 24 from line 23. This is your end of month inventory.
  
5. Sign the monthly report at the top of the page attesting that the figures on this form are true and correct.
6. Submit this report and all Schedules and/or supporting documentation to the Kansas Department of Revenue by the 10<sup>th</sup> day of the month following the reporting month.