



Instructions for Form MT-203-W

Wholesale Dealer of Tobacco Products Informational Return and
Accompanying Schedules (Form MT-203-W-A and Form MT-203-W-T)

MT-203-W-1

(7/08)

General information

Who must file

Every wholesale dealer must file Form MT-203-W unless the wholesale dealer is:

- licensed only to operate vending machines, or
- appointed or required to be appointed as a distributor of tobacco products by the Tax Department.

A wholesale dealer is required to be appointed as a distributor of tobacco products if the dealer imports or causes to be imported more than 50 cigars or more than one pound of tobacco for resale in New York State or manufactures any tobacco products in New York State. In that case, the dealer should **not** file Form MT-203-W, but should request appointment as a distributor and file Form MT-203, *Distributor of Tobacco Products Tax Return*, instead. However, a wholesale dealer is not required to be appointed as a distributor if the dealer purchases cigars or other tobacco products tax-paid from a person appointed as a distributor of tobacco products by the Tax Department.

Note: If you do not file required returns or if you file returns that are not properly completed, New York State may cancel or suspend your wholesale dealer of tobacco products license.

When to file

You must file Form MT-203-W on or before the 20th day of each month reporting your activities for the preceding month.

Separate warehouse facilities

As a wholesale dealer, you must maintain a secure separate warehousing facility (such as a warehouse, storehouse, or other commercial building) for the purpose of receiving and distributing tobacco products in order to conduct your wholesale dealer business. The warehousing facility, must be separate and distinct from any other facility, and it must not be an enclosure within a larger facility or a means of transportation (for example, a truck or van). A secure warehousing facility must hold its contents safe without fear that the contents are easily susceptible to theft.

Definitions

For purposes of this return, a *wholesale dealer* of tobacco products is any person who:

- sells tobacco products to retail dealers or other persons for purposes of resale, or
- sells tobacco products to an Indian nation or tribe.

A *distributor* of tobacco products is any person who:

- imports or causes to be imported into New York State any tobacco products in excess of 50 cigars or one pound of tobacco for sale, or
- manufactures any tobacco products in New York State, and
- is authorized by the Commissioner of Taxation and Finance to make returns and pay the tax on tobacco products sold, shipped or delivered by the distributor to any person in New York State.

Tobacco products means any cigar or tobacco other than cigarettes, intended for consumption by smoking, chewing, or as snuff.

Snuff means any finely cut, ground, or powdered tobacco that is not intended to be smoked. Snuff includes both moist and dry snuff but does not include chewing tobacco such as plug or twist tobacco. Snuff also does not include compressed powder tobacco lozenges.

Sale means any transfer of title or possession or both, exchange or barter, conditional or otherwise, in any manner or by any means whatever or any agreement therefor.

Sale at retail means a sale to a consumer or to any other person for any purpose other than resale.

Identifying information

Return period — Enter the month and year of the period covered by this return.

Wholesale dealer information — Enter your taxpayer ID (federal employer identification number or social security number), legal name, trade name, complete address, and your business telephone number.

Check boxes

No business this month — Mark an **X** in the box if you did not purchase, transfer, or sell tobacco products that affect your inventory in New York State during the reporting period.

Cancel license — Mark an **X** in the box if you are filing a final return and requesting that your license be canceled. Complete this return for your operations during the month and send it to the address indicated on the return (see *Mailing address* on the back page).

Amended return — Mark an **X** in the box if you are amending a previous return. The amended return should indicate the correct figures for that month, **not** the difference between the amount previously reported and the new figures. Attach a full explanation of the changes to Form MT-203-W.

Line instructions

Inventory information

Note: Complete Forms MT-203-W-A, *Acquisitions of Tobacco Products*, and MT-203-W-T, *Transfers and Wholesale Sales of Tobacco Products*, **before** completing Form MT-203-W.

Report quantity amounts by **number** of individual cigars, **number** of individual containers of snuff less than one ounce, **ounces** of snuff in containers of one ounce or more, or **pounds** of tobacco products.

Line 1 — Enter the number of individual cigars, number of individual containers of snuff, ounces of snuff, or pounds of tobacco products on hand at the beginning of the month. The beginning inventory should be the same as the previous month's physical inventory.

Line 6 — Enter the total quantity of tobacco products sold to Indian nations or tribes.

Line 7 — Enter the total of your other dispositions (including, but not limited to, cigars, snuff, and other tobacco products that were destroyed, stolen or not suitable for sale).

Line 10 — Enter the number of individual cigars, number of individual containers of snuff, ounces of snuff, or pounds of other tobacco products on hand as determined by taking a physical inventory. Use the line 10 amount as your beginning inventory for next month.

Line 11 — If the amounts on lines 9 and 10 are not the same, enter the amount of the difference and attach an explanation describing why the amounts on lines 9 and 10 do not match.

Certification

You must sign and date your return, and include your official title. The signer must be the owner if an individual, a partner if a

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partnership, or the president, vice president, treasurer, assistant treasurer, chief accounting officer, or any other officer authorized to act in that capacity, if a corporation. The fact that an individual's name is signed on the certification of the report shall be *prima facie* evidence that such individual is authorized to sign and certify the report on behalf of the wholesale dealer.

If you do not prepare the return yourself, sign, date, and provide the requested taxpayer information. The preparer must also sign the return and print his or her name, preparer identification number, address, and telephone number.

Mailing address

Mail your return and completed schedules to:

**NYS TAX DEPARTMENT
TOBACCO PRODUCTS TAX
PO BOX 5420
ALBANY NY 12205-5420**

Instructions for Form MT-203-W-A

You must account for all cigars, snuff, and other tobacco products that you purchased for resale in New York State, received at no charge, or otherwise acquired during the filing period.

Note: Except as provided below, if you import or cause to be imported more than 50 cigars or more than one pound of tobacco for resale in New York State, do **not** file this return. You must be appointed as a distributor of tobacco products and file Form MT-203, *Distributor of Tobacco Products Tax Return*, instead. However, you are not required to be appointed as a distributor if you purchase cigars or other tobacco products tax-paid from a person appointed by New York State as a distributor of tobacco products.

Complete the schedule by filling in all of the requested information for each acquisition of cigars, snuff, and other tobacco products. If you need additional space, attach a separate sheet of paper to Form MT-203-W-A listing this information in the same format.

Enter your name and EIN on Form MT-203-W-A. Transfer your total acquisitions from Form MT-203-W-A, line 3, column A, B, C, and/or D, to Form MT-203-W, line 2, column A, B, C, and/or D.

Add the purchase price of cigars, snuff, and other tobacco products you acquired and enter the total on Form MT-203-W-A, lines 4 and 5, in column A, B, C, and/or D.

Instructions for Form MT-203-W-T

Schedule 1 — Wholesale sales of tobacco products within New York State

Complete the schedule by filling in all of the requested information for each wholesale sale of cigars, snuff, and other tobacco products within New York State. If you need additional space, attach a separate sheet of paper to Form MT-203-W-T listing this information in the same format.

Enter your name and EIN on the attachment. Transfer the totals from Form MT-203-W-T, line 3, column A, B, C, and/or D, to Form MT-203-W, line 4, column A, B, C, and/or D.

Add the selling price of the cigars, snuff, and other tobacco products you sold to businesses located in New York State and enter the total on Form MT-203-W-T, lines 4 and 5, column A, B, C, and/or D.

Schedule 2 — Transfers and wholesale sales of tobacco products outside of New York State

Prepare a separate copy of Schedule 2 for each state into which you transferred or sold cigars, snuff, and other tobacco products. Fill in the state name then enter all of the requested information for each separate transfer or wholesale sale of cigars, snuff, and other tobacco products made to businesses in that state.

If you made transfers or wholesale sales to two or more states, attach a separate Schedule 2 or sheet of paper to Form MT-203-W-T for each state listing this information in the same format.

Enter your name and EIN on each attachment. Transfer the totals from Form MT-203-W-T, line 9, column A, B, C, and/or D, to Form MT-203-W, line 5, column A, B, C, and/or D.

Add the selling price of the cigars, snuff, and other tobacco products transferred or sold to businesses located outside of New York State and enter on lines 10 and 11, column A, B, C, and/or D.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your return and tax payment. However, if, at a later date, you need to establish the date you filed your return or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* below for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your return, contact that private delivery service for instructions on how to obtain written proof of the date your return was given to the delivery service for delivery. If you use **any** private delivery service, whether it is a designated service or not, send the forms covered by these instructions to: **NYS Tax Department, TTTB/FACCTS - Cigarette Tax, W A Harriman Campus, Albany NY 12227**

Privacy notification

The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?



Internet access: www.nystax.gov
(for information, forms, and publications)



Fax-on-demand forms: 1 800 748-3676



Telephone assistance is available from 8:00 A.M. to 5:00 P.M.
(eastern time), Monday through Friday.

To order forms and publications: 1 800 462-8100

Business Tax Information Center: 1 800 972-1233

From areas outside the U.S. and outside Canada: (518) 485-6800

Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): 1 800 634-2110



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, please call 1 800 972-1233.