



New York State Department of Taxation and Finance
Tobacco Products Use Tax Return
 Tax Law — Article 20

MT-201
 (4/09)

You must file this return within 24 hours after the tax liability occurs. You may also have to pay a sales and use tax on your tobacco products purchases. The sales and use tax is paid with your personal income tax return or by filing Form ST-140, *Individual Purchaser's Annual Report of Sales and Use Tax*. Generally, the sales and use tax is due on April 15. See the instructions for Form ST-140 or your personal income tax return. Keep a copy of Form MT-201 and Form ST-140 or your income tax return for your records.

Read the instructions carefully before completing this return. Attach photocopies of purchase invoices.

Please print or type	Legal name	Federal identification number	Social security number
	Street address		
	City	State	ZIP code

Part 1 — Snuff (See instructions. Attach additional sheets if necessary.)

Date of use	Name and address of supplier	Brand name	Mail or internet order	Nature of use (self-use, gift, etc.)	A Number of containers less than 1 ounce	B Total ounces in containers of 1 ounce or more (do not round)
			Yes <input type="checkbox"/> No <input type="checkbox"/>			
			Yes <input type="checkbox"/> No <input type="checkbox"/>			
1 Total snuff					1.	
2 New York State rate of use tax on snuff (per ounce).....					2.	0.96
3 New York State use tax on snuff (multiply line 1 by line 2)					3.	
4 Total (add line 3, columns A and B; enter here and on line 8).....					4.	

Part 2 — Tobacco products other than snuff (See instructions. Attach additional sheets if necessary.)

Date of use	Name and address of supplier	Brand name	Mail or internet order	Nature of use (self-use, gift, etc.)	Type of product (cigars, tobacco, RYO, etc.)	Quantity (number of cigars, pounds of tobacco or ounces of RYO)	Wholesale price*
			Yes <input type="checkbox"/> No <input type="checkbox"/>				
			Yes <input type="checkbox"/> No <input type="checkbox"/>				
			Yes <input type="checkbox"/> No <input type="checkbox"/>				
5 Total							5.

* In the absence of an invoice, enter the price you paid for the tobacco products. (See the definition for *Wholesale price* in the instructions.)

Part 3 — Computation of tobacco products use tax

6 New York State use tax rate of 46% (.46) of the wholesale price of tobacco products	6.	0.46
7 Use tax on tobacco products other than snuff (multiply line 5 by line 6)	7.	
8 Use tax on snuff (from line 4)	8.	
9 Total use tax on tobacco products and snuff (add lines 7 and 8)	9.	
10 Penalty (see instructions)	10.	
11 Interest (see instructions)	11.	
12 Total amount due (add lines 9, 10, and 11)	12.	
13 Total amount enclosed (attach your check or money order payable to Commissioner of Taxation and Finance)	13.	

Certification: I hereby certify to the best of my knowledge and belief that this is a true, correct, and complete return.

Authorized signature	Official title	Date
Signature of individual or name of firm preparing this return	Preparer's address	Date
E-mail address of authorized individual	E-mail address of preparer	

Instructions

Who is subject to the tobacco products use tax

The state excise tax on tobacco products has two components that together ensure that the proper New York State tobacco products tax is paid:

- the tobacco products tax imposed on possession for sale in the state pursuant to section 471-b of the Tax Law; and
- the tobacco products use tax imposed pursuant to section 471-c of such law.

The tobacco products use tax must be paid by any person who uses (that is, possesses, imports, etc.) tobacco products in the state, not including possession for sale, on which the New York State tobacco products tax has not been paid and where the use of the tobacco products is not exempt from the Article 20 tax (see *Exemptions from the tobacco products use tax below*).

Note: Form CG-15, *Cigarette Use Tax Return*, must be completed if you use cigarettes on which the New York State cigarette tax has not been paid and where the use of the cigarettes in this state is not exempt from the Article 20 tax. If the cigarette packs are unstamped or are stamped with another taxing jurisdiction's stamps, then the cigarettes are considered unstamped for New York State tax purposes and the state cigarette use tax is due. Additionally, there is a city excise tax on cigarettes used in New York City. To obtain a copy of Form CG-15, see *Need help?* on page 3.

When to file Form MT-201

Form MT-201, *Tobacco Products Use Tax Return*, must be filed and the use tax paid within 24 hours after the liability for the tobacco products use tax occurs (that is, within 24 hours after the bringing, receiving, or other use of tobacco products in New York State, other than possession for sale).

Note: A person that possesses tobacco products for purposes of sale may be required to be licensed with New York State as a wholesale dealer of tobacco products and/or as a distributor of tobacco products, as well as registered as a retail dealer. For applications, information, and the appropriate tax returns see *Need help?* on page 3.

Rate

The New York State use tax rate on tobacco products other than snuff is 46% of the wholesale price. See *Definitions* below for *Wholesale price*.

The New York State excise tax rate on snuff is 96 cents (0.96) per ounce, and a proportionate rate on any fractional parts of an ounce. Cans or packages of snuff with a net weight of less than one ounce are taxed at 96 cents (0.96) per container.

Note: The rate of the tobacco product use tax is equal to the rate of the tobacco products tax. Either the tobacco products tax or the tobacco products use tax must be paid.

Exemptions from the tobacco products use tax

The tobacco products use tax must be paid on all tobacco products used in the state, **unless**:

- The New York State tobacco products tax (imposed pursuant to Tax Law section 471-b) has been paid, as evidenced by an invoice from the distributor or dealer stating that the tobacco products tax has already been assumed and paid directly to New York State.
- The tobacco products being used are specifically exempted from the New York State tobacco products tax by Tax Law section 471-b (thus, governmental use by the United States, the state of New York, and the United Nations, and use by authorized persons purchasing from a voluntary unincorporated organization of the armed forces of the U.S., are exempt uses).

- The tobacco products being used are brought into the state on or in the possession of the user, and the amount of such tobacco products does not exceed (a) 250 cigars, (b) five pounds of tobacco, or (c) 36 ounces of roll-your-own (RYO) cigarette tobacco.

Note:

Tobacco products shipped into New York State by mail are **not** brought into the state **on or in the possession of the user**, and therefore do not qualify for the exemption.

If more than 250 cigars are brought into the state, then the **entire** quantity of cigars is subject to tax. If more than five pounds of tobacco are brought into the state, then the **entire** quantity of tobacco is subject to tax. If more than 36 ounces of RYO cigarette tobacco is brought into the state, then the **entire** quantity of tobacco is subject to tax.

Tobacco products acquired by an individual to be given as a gift to another individual are **not** exempt because the law does not exempt gifts of tobacco products.

Definitions

Use — The exercise in New York State of any right or power, actual or constructive, with respect to tobacco products; includes, but is not limited to, the receipt, storage, or any keeping or retention for any length of time, but does not include possession for sale.

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

Snuff — Any finely cut, ground, or powdered tobacco that is not intended to be smoked.

Roll-your-own tobacco — Any tobacco product that, because of its appearance, type, packaging, or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes.

Person — An individual, copartnership, society, association, corporation, joint stock company, and any combination of individuals, and also an executor, administrator, receiver, trustee, or other fiduciary.

Wholesale price — The price at which a manufacturer sells tobacco products to a distributor before any discount, trade allowance, rebate, or other reduction (that is, the manufacturer's invoice price).

Note: In the absence of an invoice, the wholesale price is the price at which the tobacco products were purchased, unless evidence of a lower wholesale price can be established.

If tobacco products are transferred at **no charge, gratis**, or are otherwise listed as free goods, it is considered a discount. The use tax must be paid on such tobacco products based on the ordinary or usual wholesale price of such tobacco products.

Taxpayer identification

Enter your legal name, complete address, and your social security number in the spaces provided on the front of this form. If other than an individual, enter your federal identification number.

Part 1 — Snuff

List all snuff that you received, possessed, or otherwise brought into New York State for purposes other than for sale on which New York State tobacco products tax has not been paid, and where the use of the snuff is not exempt from Article 20 tax.

Complete this part by filling in all of the requested information.

See *Example* on page 3.

Example: On June 5 you acquired five cans of snuff that are each under one ounce. On the same day you acquired seven cans of snuff that were each 1.25 ounce for a total of 8.75 ounces of snuff in containers of more than one ounce. The use tax on snuff is calculated as follows:

		A Number of containers less than 1 ounce	B Total ounces in containers of 1 ounce or more (do not round)
1	Total snuff	5	8.75
2	New York State rate of use tax on snuff (per ounce).....	0.96	0.96
3	New York State use tax on snuff (multiply line 1 by line 2)	4 80	8 40
4	Total (add line 3, columns A and B, enter here and on line 8).....		13 20

Part 2 – Tobacco products other than snuff

List all tobacco products other than snuff that you received, possessed, or otherwise brought into New York State for purposes other than for sale on which New York State tobacco products tax has not been paid, and where the use of the tobacco products is not exempt from Article 20 tax.

Complete this part by filling in all of the requested information.

Part 3 – Computation of tobacco products use tax

Line 8 – Enter the New York State use tax on snuff from line 4. Do not round this number.

Line 10 – For failure to pay any tax due, the penalty is 50% of the tax due for the first month or part of the month, plus 1% of the tax due for each month thereafter.

In addition, failure to file the required returns or pay any tax due under Tax Law Article 20 may result in the imposition of criminal penalties under Tax Law Article 37.

Line 11 – Interest is computed at the rate set by the Commissioner of Taxation and Finance and is compounded daily. Interest is computed from the date the tax was due until the date the tax is paid. Interest is a charge for the use of state funds and may not be waived. If you require assistance in the computation of interest, call the *Business Tax Information Center* (see *Need help?* below).

Line 13 – Make your check or money order payable to:
Commissioner of Taxation and Finance.

Attach your remittance and photocopies of the purchase invoices to your return and mail to:

**NYS TAX DEPARTMENT
TTTB FACCTS – TOBACCO PRODUCTS 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 Manager of Document Management, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone (518) 457-5181.

Need help?



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



Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week. 1 800 748-3676



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

Miscellaneous Tax Information Center: (518) 457-5735
In-state callers without free long distance: 1 800 470-4353

To order forms and publications: (518) 457-5431
In-state callers without free long distance: 1 800 462-8100



Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at 1 800 634-2110.

If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



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, call the information center.