Department of Taxation and Finance

Distributor of Tobacco Products Tax Return

MT-203
(9/26)

File each month on or before the 20th day of the following month.	Period covered by this return From *(mmddyy)*: to *(mmddyy)*:
Taxpayer identification number	Business telephone number – –
Legal name	Mark an ***X*** in the applicable boxes:
Mailing address *(number and street or PO Box)*	**Nature of business:** ☐ Manufacturer ☐ Importer ☐ Out-of-state distributor
City State ZIP code	**Reason for filing:** ☐ No business this month ☐ Cancel registration ☐ Amended return

Before completing this return, read Form MT-203-I, *Instructions for Form MT-203*.

If you need to update your address or phone information, you can do so online. See *Change of business information* in the instructions.

This return must be filed even if no tax is due.

Part 1 – Tobacco products

Acquisitions of tobacco products (other than little cigars and snuff) during the month

		A Quantity *(see instructions)*	B Total wholesale price
1 Cigar acquisitions other than little cigars *(from Form MT-203-S, line 9)*	**1**		
2 Tobacco products (other than cigars, little cigars, and snuff) acquisitions *(from Form MT-203-S, line 10)*	**2**		
3 Total wholesale price of tobacco products (other than little cigars and snuff) acquired in or sold, shipped, or delivered into New York State during the month *(add column B, lines 1 and 2)*	**3**		

Distributions of tobacco products (other than little cigars and snuff) made during the month on which tax is not due *(see instructions)*

4 Transferred out of state *(from Form MT-203-S, line 34)*	**4**	
5 Sold to out-of-state purchasers *(from Form MT-203-S, line 38)*	**5**	
6 Sold to the United States, its agencies, and instrumentalities	**6**	
7 Sold to Indian nations, tribes, and members	**7**	
8 Sold to others who were exempt from tobacco products tax	**8**	
9 Unfit for use and consumption, or unsalable, or destroyed	**9**	
10 Total wholesale price for which credit is to be given *(add lines 4 through 9)*	**10**	

For office use only

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Legal name	Taxpayer identification number	Period covered by this return From *(mmddyy)*: to *(mmddyy)*:

Calculation and payment of tax *(combine lines 23 through 50, on page 3, before completing line 15 and 16)*

11	Total wholesale price of tobacco products (other than little cigars and snuff) subject to tax *(subtract line 10 from line 3)*	**11**		
12	Total wholesale price of tobacco products (other than little cigars and snuff) acquired during the month on which the tobacco products tax has been paid or assumed by another distributor *(from Form MT-203-S, line 6)*	**12**		
13	Taxable total wholesale price of tobacco products (other than little cigars and snuff) *(subtract line 12 from line 11)*	**13**		
14	New York State tax on tobacco products (other than little cigars and snuff) *(multiply line 13 by 75% (0.75); enter the result)*	**14**		
15	New York State tax on snuff *(from line 36; if none, enter* **0***)*	**15**		
16	New York State tax on little cigars *(from line 50; if none, enter* **0***)*	**16**		
17	New York State tax on tobacco products, little cigars, and snuff *(add lines 14, 15, and 16)*	**17**		
18	Overpayment credited from prior month's return, if applicable	**18**		
19	New York State tobacco products tax due *(subtract line 18 from line 17)*	**19**		
20	Penalty and interest *(see instructions)*	**20**		
21	Total amount due *(add lines 19 and 20)*. **Remit this amount** *(see Mailing instructions below)*	**21**		
22	If line 19 is negative, amount to be credited to next month's return *(see instructions)*	**22**		

Third – party designee *(see instructions)*	Yes ☐ No ☐	Designee's name *(print)*	Designee's phone number ( )
	Designee's email address		PIN

Certification. I certify that this return and any attachments are to the best of my knowledge and belief true, correct, and complete.

Authorized person	Printed name of authorized person	Signature of authorized person	Official title	
	Email address of authorized person	Telephone number	Date	
Paid preparer use only *(see instr.)*	Firm's name *(or yours if self-employed)*	Firm's EIN	Preparer's PTIN or SSN	
	Signature of individual preparing this return	Address City State ZIP code		
	Email address of individual preparing this return	Preparer's NYTPRIN or Excl. code	Date	

Mailing instructions

1. All distributors must attach Form MT-203-ATT. Also attach Form MT-203-S, if required.
2. Attach check or money order payable in U.S. funds to ***Commissioner of Taxation and Finance.***
3. Write on your check or money order ***MT-203***, your taxpayer identification number, and the period covered by this return.

   Mail your return, attachments, and payment to the address on the right.

If you are sending your return by a delivery service other than the U.S. Postal Service, do not use the address below. See *Private delivery services* in the instructions.

NYS TAX DEPARTMENT
TOBACCO PRODUCTS TAX
PO BOX 15197
ALBANY NY 12212-5197

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Legal name	Taxpayer identification number	Period covered by this return From *(mmddyy)*: to *(mmddyy)*:

Part 2 – Snuff

Acquisitions of snuff during the month

		A Number of containers of less than one ounce	B Total ounces in containers of one ounce or more *(do not round)*
23 Total snuff acquired in or sold, shipped, or delivered into NYS during the month *(from Form MT-203-S, line 19; out-of-state distributors, see instructions)*	**23**		

Distributions of snuff made during the month on which the tobacco products tax is not due *(see instructions)*

24 Transferred out of state *(from Form MT-203-S, line 41)*	**24**		
25 Sold to out-of-state purchasers *(from Form MT-203-S, line 45)*	**25**		
26 Sold to the United States, its agencies, and instrumentalities	**26**		
27 Sold to Indian nations, tribes, and members	**27**		
28 Sold to others who were exempt from tobacco products tax	**28**		
29 Unfit for use and consumption, or unsalable, or destroyed	**29**		
30 Total quantity for which credit is to be given *(add lines 24 through 29)*	**30**		

Calculation of tax on snuff

31 Total quantity of snuff subject to tax *(subtract line 30 from line 23)*	**31**		
32 Total quantity of snuff acquired during the month on which the tobacco products tax has been paid or assumed by another distributor *(from Form MT-203-S, line 16)*	**32**		
33 Taxable total quantity of snuff *(subtract line 32 from line 31)*	**33**		
34 New York State tax rate on snuff	**34**	2.00	2.00
35 New York State tax on snuff *(multiply line 33 by line 34)*	**35**		
36 Total *(add line 35, columns A and B; enter here and on line 15)*	**36**		

Part 3 – Little cigars

Acquisitions of little cigars during the month

			Number of little cigars *(see instructions)*
37 Wholesale price of little cigars *(from Form MT-203-S, line 30)*	**37**		
38 Little cigars acquired in or sold, shipped, or delivered into NYS during the month *(from Form MT-203-S, line 29; out-of-state distributors, see instructions)*	**38**		

Distributions of little cigars made during the month on which the tobacco products tax is not due *(see instructions)*

39 Transferred out of state *(from Form MT-203-S, line 49)*	**39**	
40 Sold to out-of-state purchasers *(from Form MT-203-S, line 53)*	**40**	
41 Sold to the United States, its agencies, and instrumentalities	**41**	
42 Sold to Indian nations, tribes, and members	**42**	
43 Sold to others who were exempt from tobacco products tax	**43**	
44 Unfit for use and consumption, or unsalable, or destroyed	**44**	
45 Total quantity for which credit is to be given *(add lines 39 through 44)*	**45**	

Calculation of tax on little cigars

46 Total number of individual little cigars subject to tax *(subtract line 45 from line 38)*	**46**	
47 Total number of individual little cigars acquired during the month on which the tobacco products tax has been paid or assumed by another distributor *(from Form MT-203-S, line 26)*	**47**	
48 Taxable number of individual little cigars *(subtract line 47 from line 46)*	**48**	
49 New York State tax rate on little cigars	**49**	0.2675
50 New York State tax on little cigars *(multiply line 48 by line 49; enter here and on line 16)*	**50**	

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