

**MONTHLY REPORT OF
OTHER
TOBACCO PRODUCTS
AND SNUFF**

FOR DEPARTMENT USE ONLY			
_____ /	1 0 1 /	_____ /	_____
Account Number	Tax	Mo.	Yr.

Return and payment are due by the 20th day of the month following the month in which the transactions occurred.

Name and Address of Principal or Agent	License/Account Number _____
	Report for Month of _____, 20____
	Telephone Number (____) _____ - _____

Part I—Other Tobacco Products (must complete Part III)

The term “other tobacco products” means cigars, cheroots, stogies, periques, granulated, plug cut, crimp cut, ready rubbed, and other smoking tobacco, cavendish, plug and twist tobacco, fine-cut, and other chewing tobacco, shorts, dry snuff, refuse scraps, clippings, cuttings and sweepings of tobacco, and other kinds and forms of tobacco prepared in a manner to be suitable for chewing or smoking in a pipe or otherwise, or both for chewing or smoking but does not include cigarettes as defined in KRS 138.130(5), or moist snuff.

- 1. Gross receipts from other tobacco products (include other tobacco products tax) \$ _____
- 2. Gross value of other tobacco products returned (include other tobacco products tax) \$ _____
- 3. Total gross receipts subject to tax (subtract line 2 from line 1) \$ _____
- 4. Taxable receipts (divide line 3 by 1.075) \$ _____
- 5. Other tobacco products tax rate x 0.075
- 6. Other tobacco products tax due (multiply line 4 by line 5) **01** \$ _____

Part II—Snuff

The term “snuff” means any finely cut, ground, or powdered tobacco that is not intended to be smoked. “Snuff” includes “moist snuff” sometimes referred to as “roll snuff” including the long cut and fine-cut varieties. Any smokeless tobacco product similar in composition and makeup to snuff shall be taxed at the rates applicable to snuff.

- 7. Total units of snuff sold _____
- 8. Units returned _____
- 9. Total units of snuff subject to tax (subtract line 8 from line 7) _____
- 10. Snuff tax rate per unit (0.095) x 0.095
- 11. Snuff tax due (multiply line 9 by line 10) **02** \$ _____
- 12. Total due (add lines 6 and 11) \$ _____

IMPORTANT NOTICE: Make check(s) payable to **Kentucky State Treasurer.**
Mail report and check(s) to **Kentucky Department of Revenue, Frankfort, Kentucky 40619.**

I, the undersigned, a principal officer of the above-named company, certify that I have examined this report and it is, to the best of my knowledge and belief, a true, correct and complete report.

_____	_____
Signature	Title
_____	_____
Date	E-Mail



**PART III—MONTHLY REPORT OF NONPARTICIPATING MANUFACTURER
ROLL YOUR OWN TOBACCO SOLD IN KENTUCKY**

Wholesaler	City	License /Account Number	For Month/Year
------------	------	-------------------------	----------------

INSTRUCTIONS: KRS 131.600(10), effective June 30, 2000, directs the Kentucky Department of Revenue to ascertain the number of units (individual cigarettes) sold in the state each year by **nonparticipating manufacturers** (manufacturers and importers of cigarettes who did not sign the Master Settlement Agreement (MSA) entered into on November 23, 1998, with this state). Effective April 25, 2006, roll your own tobacco is to be reported for MSA purposes.

List the **nonparticipating manufacturer** for each brand that was sold in Kentucky during the month on which the other tobacco products tax was paid. If the roll your own tobacco was not purchased directly from the manufacturer, that information may be obtained from the carton or packaging. If the roll your own tobacco was received from another wholesaler who has already paid the other tobacco products tax, do not list on this report. If you do not sell any roll your own tobacco during the month from a **nonparticipating manufacturer**, enter “NONE” in the boxes. All boxes must be completed.

A copy of all invoices covering these shipments to you should be attached to this report.

Brand Name	Name and Address of Seller From Whom Brand Was Purchased <i>(If Different from Original Manufacturer)</i>	Nonparticipating Manufacturer’s Name and Address	Nonparticipating Manufacturer Has a Qualified Escrow Account <i>(Indicate if Known)</i>		Ounces of Roll Your Own Tobacco Sold in Kentucky
			Yes	No	

► **IMPORTANT:** I agree to allow the Kentucky Department of Revenue or the Attorney General to release to the manufacturer information which I have provided on part III of Revenue Form 73A422, Monthly Report of Other Tobacco Products and Snuff. I understand that this information might ultimately become part of an official court record if an enforcement action is taken against that manufacturer.