

**pennsylvania**

DEPARTMENT OF REVENUE

BUREAU OF BUSINESS TRUST FUND TAXES

PO BOX 280909

HARRISBURG, PA 17128-0909

**RESIDENT STAMP AFFIXING AGENCY
MONTHLY REPORT OF CIGARETTES AND
CIGARETTE TAX STAMPS REV-1030
INSTRUCTIONS**

REV-1030 and applicable schedules will show accountability of all cigarettes and/or stampable little cigars* and cigarette tax stamps for the reporting period. Schedules A-1, B, C, D and F must accompany the report when applicable.

Due Date: Reports and appropriate schedules are due on or before the 20th day following the month in which the report is being made.

The cigarette stamping agency's (CSA) name, CSA number and business address must be entered in the appropriate space provided on the front of the report and on each schedule and/or supporting statement.

The report must be examined and signed by the owner, partner or officer.

*Stampable little cigars are defined as little cigars packaged similar to a pack of cigarettes, containing 20 to 25 sticks per pack.

INSTRUCTIONS BY SECTION AND LINE NUMBER

SECTION 1 – UNSTAMPED CIGARETTE ACCOUNT

1. OPENING INVENTORY – UNSTAMPED

Enter the quantity of unstamped cigarettes and/or stampable little cigars in inventory at the beginning of the month. This must agree with Line 15 of the previous month's report.

2. OPENING INVENTORY – STAMPED FOR OTHER STATES

Enter the quantity of cigarettes and/or stampable little cigars in inventory at the beginning of the month bearing tax indicia for other states. This must agree with Line 16 of the previous month's report.

3. TOTAL INVENTORY

Enter the total cigarettes and/or stampable little cigars in Column 1: Line 1 plus Line 2.

4. PURCHASES FROM MANUFACTURER

Enter the gross quantity of cigarettes and/or stampable little cigars shown on all manufacturers' invoices. (From Schedule A, reverse side of REV-1030.) Schedule A-1 must also be completed and accompany the report. Detailed instructions are outlined under Schedule A-1. (REV-1048 and/or REV-1048A)

5. PURCHASES FROM OTHERS

Enter the quantity of unstamped cigarettes and/or stampable little cigars or those bearing a tax stamp for other states that were purchased from other than manufacturers. Schedule B, REV-1031, must be completed and accompany the report.

6. SAMPLE CIGARETTES

Enter the quantity of nontax paid sample cigarettes received from manufacturers with whom you have negotiated to affix the proper Pennsylvania tax stamps.

7. TOTAL

Enter the total in Column 3: Lines 3 thru 6.

8. SOLD OUTSIDE PENNSYLVANIA

Enter the quantity of cigarettes bearing tax indicia for other states and/or stampable little cigars sold outside Pennsylvania or to Pennsylvania wholesalers for resale outside Pennsylvania. A separate original and duplicate Schedule D, REV-1033 and/or REV-1033-A, must be completed and

accompany the report for each state into which cigarettes and/or stampable little cigars are sold.

9. SOLD TO TAX - EXEMPT AGENCIES

Enter the quantity of cigarettes and/or stampable little cigars that do not have Pennsylvania cigarette tax stamps affixed that were sold to tax-exempt agencies. Schedule C, DAS-34, must be completed and accompany the report.

10. RETURNED TO MANUFACTURER

Enter the quantity of unstamped cigarettes and/or stampable little cigars or those bearing tax indicia for other states that were returned to manufacturers from Schedule A-1, Column 5.

11. LOST IN TRANSIT/SHORTAGES

Enter the quantity of unstamped cigarettes and/or stampable little cigars lost in transit or short shipped from the manufacturer (invoiced but not received) from Schedule A-1, Column 5.

12. DAMAGED AND REFUSED

Enter the quantity of unstamped cigarettes and/or stampable little cigars damaged and refused from Schedule A-1, Column 5.

13. CANCELLED FROM ORDERS

Enter the quantity of unstamped cigarettes and/or stampable little cigars cancelled from a pre-billed order and not received, from Schedule A-1, Column 5.

14. OTHER

Enter other dispositions of unstamped cigarettes and/or stampable little cigars destroyed by bureau agents or by an act of God.

15. CLOSING INVENTORY – UNSTAMPED

Enter the quantity of unstamped cigarettes and/or stampable little cigars in inventory at the end of the month.

16. CLOSING INVENTORY – STAMPED FOR OTHER STATES

Enter the quantity of cigarettes and/or stampable little cigars in inventory at the end of the month bearing tax indicia for other states.

17. TOTAL INVENTORY

Enter the total in Column 2 in sticks: Line 15 plus 16.

18. TOTAL

Enter the total in Column 3: Lines 8 thru 14 and Line 17.

19. BALANCE TAXABLE

Enter the balance of cigarettes and/or stampable little cigars taxable in Column 3: Line 7 minus Line 18.

20. TAX RATE

Current cigarette tax rate of the Commonwealth of Pennsylvania.

21. AMOUNT OF TAX DUE

Enter the amount of tax due in Column 3: Line 20 times Line 19.

SECTION 2 – STAMP ACCOUNT**22. OPENING INVENTORY – UNAFFIXED**

Enter the quantity and gross value of Pennsylvania cigarette tax stamps in inventory at the beginning of the month. This must agree with Line 29 of the previous month's report.

23. PURCHASED FROM DEPARTMENT

Enter the quantity and gross value of Pennsylvania cigarette tax stamps purchased during the month.

24. OTHER

Use this line for additional purchases. (Subject to prior approval of the department)

25. TOTAL

Enter totals for each column: Lines 22 thru 24, inclusive.

26. RETURNED TO DEPARTMENT

Enter the quantity and gross value of Pennsylvania cigarette tax stamps returned to the department. (Subject to prior approval of the department)

27. USED FOR RE-STAMPING

Enter the quantity and gross value of Pennsylvania cigarette tax stamps used for re-stamping.

28. OTHER

Use this line for other dispositions. (Subject to prior approval of the department)

29. CLOSING INVENTORY – UNAFFIXED

Enter the quantity and gross value of Pennsylvania cigarette tax stamps in inventory at the end of the month.

30. TOTAL

Enter totals for each column: Lines 26 thru 29, inclusive.

31. STAMPS USED

Enter the balance for each column: Line 25 minus Line 30.

32. CONVERT TO STICKS

The pre-printed numbers are the equivalent in sticks to each tax stamp used.

33. STICKS PA STAMPED

Enter the quantity (in sticks) of stamped cigarettes and/or stampable little cigars in each column to total cigarettes stamped: Line 32 times Line 31.

RECONCILIATION**34. AMOUNT OF TAX DUE**

Enter the amount of tax due from Section 1, Line 21.

35. VALUE OF STAMPS USED

Enter the value of stamps used from Section 2, Line 31.

36. ADDITIONAL TAX DUE

Enter additional tax due: Line 34 minus Line 35; if none or less than zero, enter zero.

37. VALUE OF EXCESS STAMPS USED

Enter the value of excess stamps used: Line 35 minus Line 34; if none or less than zero, enter zero.

SECTION 3 – PA STAMPED CIGARETTE ACCOUNT**1. OPENING INVENTORY**

Enter the quantity of Pennsylvania tax stamped cigarettes and/or stampable little cigars in inventory at the beginning of the month. This must agree with Section 3, Line 8 of the previous month's report.

2A. PA TAX STAMPS USED FOR CIGARETTES

Enter the total of cigarettes Pennsylvania stamped during the month.

2B. PA TAX STAMPS USED FOR LITTLE CIGARS

Enter the total number of little cigars Pennsylvania stamped during the month.

2C. TOTAL PA TAX STAMPS USED

Enter the total stamped – add Line 2a and Line 2b – should equal Line 33 in Section 2.

3. PURCHASED FROM OTHERS

Enter the quantity of Pennsylvania tax stamped cigarettes and/or stampable little cigars purchased from others not engaged in the manufacturing of cigarettes. Schedule B, REV-1031, must be completed and accompany the report.

4. TOTAL

Enter total cigarettes in Column 2: Add Lines 1, 2c and 3.

5. RETURNED TO MANUFACTURER

Enter the quantity of Pennsylvania tax stamped cigarettes and/or stampable little cigars returned to the manufacturer.

6. DESTROYED OR STOLEN

Enter the quantity of Pennsylvania tax stamped cigarettes and/or stampable little cigars destroyed or stolen.

7. OTHER DISPOSITIONS

Enter the quantity and explain the disposition of Pennsylvania tax stamped cigarettes and/or stampable little cigars by any other means.

8. CLOSING INVENTORY

Enter the quantity of Pennsylvania tax stamped cigarettes and/or stampable little cigars in inventory at the end of the month.

9. TOTAL

Enter total in Column 2: Add Lines 5 thru 8.

10. AVAILABLE FOR SALE

Enter the quantity of Pennsylvania tax stamped cigarettes and/or stampable little cigars available for sale: Line 4 minus Line 9.

11. SALES IN PENNSYLVANIA

Enter the quantity of Pennsylvania tax stamped cigarettes and/or stampable little cigars sold in Pennsylvania during the month. Total monthly sales to wholesalers must be itemized on Schedule F, REV-1047.

12. SALES OVER (OR UNDER)

Enter the amount of sales over (or under). Sales over – Line 11 in excess of Line 10. Sales under – Line 10 in excess of Line 11.

SCHEDULE A – UNSTAMPED CIGARETTES RECEIVED FROM MANUFACTURERS

Enter the gross quantity of unstamped cigarettes and/or stampable little cigars purchased from each manufacturer as shown on manufacturers' sales invoice. From Column 4, Schedule A-1, REV-1048 and/or REV-1048-A.

SCHEDULE A-1 REV-1048

CIGARETTES RECEIVED FROM MANUFACTURER DURING MONTH

A separate schedule must be prepared for each manufacturer. Prepare in duplicate. Submit original with the report and maintain copy for your records.

Enter the date, name of Cigarette Stamping Agency and name of cigarette manufacturer.

Column 1 – Invoice Date

Manufacturer's invoice or credit voucher date. A separate line should be used for each invoice.

Carry totals for each manufacturer to Schedule A on REV-1030.

Column 2 – Invoice Number

Manufacturer's invoice or credit voucher number.

Column 5 – Credits

Enter the quantity of cigarettes (unstamped cigarettes for other states) returned to the manufacturer and/or unstamped cigarettes lost in transit, damaged or refused, or cigarettes that were partially cancelled from manufacturer's pre-billed invoice prior to shipment.

Column 3 – Date Received

Enter the date cigarettes were actually received.

The exception is a manufacturer's "Account Adjustment Credit Voucher" to offset a completely cancelled pre-billed invoice.

Column 4 – Number of Unstamped Cigarettes

Enter the gross quantity of unstamped cigarettes billed by the manufacturer regardless of the quantity received or quantity paid.

An exception is a manufacturer's pre-billed invoice for an order that was completely cancelled by the purchaser prior to shipment.

Each credit must be supported by a monetary or account adjustment voucher from the manufacturer or a monetary claim adjustment from the transportation company.

Maintain the completely cancelled manufacturer's invoice for your records.

If the report is due and the credit or claim has not been received, enter only the quantity of cigarettes. Carry total credits from Column 5 to Section 1 of the report and enter them in their respective category on Line 10 thru 14.

SCHEDULE A-1 REV-1048 - A

LITTLE CIGARS RECEIVED FROM MANUFACTURER DURING MONTH

Use this schedule to report stampable little cigars only. Little cigars packed similar to a package of cigarettes containing 20 to 25 sticks in a pack are defined as stampable little cigars.

A separate schedule must be prepared for each manufacturer. Prepare in duplicate. Submit original with the report and maintain a copy for your records.

Enter the date, name of Cigarette Stamping Agency and the name of the manufacturer.

Column 1 – Invoice Date

Manufacturer's invoice or credit voucher date. A separate line should be used for each invoice.

Column 2 – Invoice Number

Manufacturer's invoice or credit voucher number.

Column 3 – Date Received

Enter the date little cigars were actually received.

Column 4 – Number of Unstamped Little Cigars (Packs of 20 – 25)

Enter the gross quantity of unstamped little cigars billed by the manufacturer regardless of the quantity received or quantity paid.

An exception is a manufacturer's pre-billed invoice for an order which was completely cancelled by the purchaser prior to shipment.

Maintain the completely cancelled manufacturer's invoice for your records.

Carry totals for each manufacturer to Schedule A on REV-1030.

Column 5 – Credits

Enter the quantity of little cigars (unstamped little cigars for other states) returned to the manufacturer and/or unstamped little cigars lost in transit, damaged or refused, or little cigars that were partially cancelled from manufacturer's pre-billed invoice prior to the shipment.

The exception is a manufacturer's "Account Adjustment Credit Voucher" to offset a completely cancelled pre-billed invoice.

Each credit must be supported by a monetary or account adjustment voucher from the manufacturer or a monetary claim adjustment from the transportation company.

If the report is due and the credit or claim has not been received, enter only the quantity of little cigars. Carry total credits from Column 5 to Section 1 of REV-1030 and enter them in their respective category on Line 10 thru 14.

SCHEDULE B REV-1031**CIGARETTES RECEIVED (FROM OTHER THAN MANUFACTURER)**

Enter the total cigarettes and/or stampable little cigars received from those other than those received from the manufacturer reported on schedule A-1 in their respective category by name, address and quantity for each. Enter totals on REV-1030 as follows:

Pennsylvania stamped – Section 3, Line 3.

Unstamped and/or bearing stamps for other states – Section 1, Line 5.

Prepare in duplicate. Submit original with the report and maintain copy.

SCHEDULE C DAS-34**CIGARETTES SOLD TO TAX-EXEMPT AGENCIES DURING MONTH**

Enter total non-tax paid cigarettes and/or stampable little cigars sold to tax-exempt agencies by name, address and quantity sold. Carry total sales to Section 1, Line 9 of REV-1030.

Prepare in duplicate. Submit original and maintain copy.

REV-1042 (Cigarette Tax Exemption Certificate) is to be submitted for each individual sale recorded on Schedule C.

SCHEDULE D REV-1033**CIGARETTES SOLD OUTSIDE PA**

Enter the name, address and quantity of cigarettes (bearing tax stamps for other states) sold outside Pennsylvania or to Pennsylvania wholesalers for resale outside Pennsylvania. Carry total sales to Section 1, Line 8 of REV-1030.

Prepare in duplicate. Submit original and maintain copy.

SCHEDULE D REV-1033 - A**LITTLE CIGARS SOLD OUTSIDE PA**

Use this schedule to report stampable little cigars only. Little cigars packed similar to a package of cigarettes containing 20-25 sticks in a pack are defined as stampable little cigars.

Enter the name, address and quantity of little cigars sold outside Pennsylvania or to Pennsylvania wholesalers for resale outside Pennsylvania. Carry total sales to Section 1, Line 8 of REV-1030.

Prepare in duplicate. Submit original and maintain copy.

REV-1042, Cigarette Tax Exemption Certificate must be retained for four years. In lieu of paying the tax on stampable little cigars sold out of state, the seller must obtain a properly completed Exemption Certificate from the purchaser.