



TENNESSEE DEPARTMENT OF REVENUE
TENNESSEE TOBACCO PRODUCTS RETURN

RV-R0006701

INTERNET(11-04)

TOB 552

Form with fields: Filing Period (Beginning/Ending), Account No., Due Date, SSN or FEIN

If this is an AMENDED RETURN, please check the box at right

Empty square box for amended return indicator

Returns must be postmarked by the due date to avoid the assessment of penalty and interest. Returns must be filed even if no sales were made or any tax due.

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 12 and mail to: Tennessee Department of Revenue, Andrew Jackson State Office Bldg, 500 Deaderick Street, Nashville, TN 37242

REMINDERS

- 1) Please read instructions on reverse side before preparing this return...
2) Adequate and complete records as are necessary to substantiate the payment of all Tennessee Tobacco taxes must be preserved.
3) Deduct the vendor's compensation on Line 6 only when the return and payment are timely filed.
4) Be sure to sign and date in signature box on the back.

ROUND TO NEAREST DOLLAR
WRITE NUMBERS LIKE THIS
1 2 3 4 5 6 7 8 9 0

(Pack of 20 - \$.)

(Pack of 25 - \$.)

Main calculation area with lines 1-12, including descriptions like 'Total from Line 8a and 8b, Schedule A' and 'Total Tax Due'.

Large grid for entering numerical values for each line item.

FOR OFFICE USE ONLY

Two rows of empty boxes for office use.

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga	Jackson	Johnson City	Knoxville	Memphis	Nashville
(423) 634-6266 1301 Riverfront Parkway Suite 203	(731) 423-5747 Room 405 B Lowell Thomas Building 225 Martin Luther King Blvd.	(423) 854-5321 204 High Point Drive	(865) 594-6100 7175 Strawberry Plains Pike Suite 209	(901) 213-1400 3150 Appling Road Bartlett, TN	(615) 253-0600 Andrew Jackson Building 500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.
Out-of-state callers must dial (615) 253-0600.

INSTRUCTIONS

- General:** All persons making wholesale sales of cigarettes and other tobacco products in Tennessee must be licensed and report their tobacco products activities on this tax return. Tennessee retailers purchasing tobacco products other than cigarettes from wholesalers and/or manufacturers not licensed in Tennessee must report such on Schedule C using their cost price. Every distributor or dealer shall permit the commissioner or authorized agent or representative to inspect at any time all tobacco products, invoices, books, papers and memoranda including the general accounting records, in ascertaining whether or not the proper tax has been paid.
- Due Date:** The return is due to be filed on or before the 15th day of the month following the filing period regardless of whether any transactions have occurred.
- Amended Return:** If this is an amended return, please indicate "Filing Period" and check the appropriate box on the front of this return.

Schedule A

*(Out-of-state wholesalers skip lines 1 through 6 and begin on Line 7)

	20's	25's
1. Unstamped packs of cigarettes on hand at beginning of period	1a. _____	1b. _____
2. Total of unstamped packs of cigarettes purchased during period	2a. _____	2b. _____
3. Packs of unstamped cigarettes sold outside Tennessee	3a. _____	3b. _____
4. Packs of unstamped cigarettes returned to manufacturer	4a. _____	4b. _____
5. Packs of unstamped cigarettes sold to exempt agencies in Tennessee	5a. _____	5b. _____
6. Packs of unstamped cigarettes on hand at end of period	6a. _____	6b. _____
7. Add lines 1 and 2; subtract lines 3, 4, 5 and 6 (TN Domiciled) *(Out-of-state wholesalers enter packs sold to TN customers during period)	7a. _____	7b. _____
8. Multiply Line 7a by .20 and Line 7b by .25. Enter here and on Line 1 on the front of return	8a. _____ 00	8b. _____ 00

Schedule B

1. Number of Tennessee stamps on hand at beginning of period	1a. _____	1b. _____
2. Number of Tennessee stamps purchased during period	2a. _____	2b. _____
3. Number of Tennessee stamps on hand at end of period	3a. _____	3b. _____
4. Authorized Stamp Adjustments	4a. _____	4b. _____
5. Add lines 1 and 2; subtract lines 3 and 4	5a. _____	5b. _____
6. Multiply Line 5a by .20 and line 5b by .25. Enter here and on Line 2 on the front of the return	6a. _____ 00	6b. _____ 00

Schedule C

1. Enter wholesale cost of other Tobacco Products (Retailers use your cost price)	1. _____ 00
2. Enter wholesale cost of other Tobacco Products sold outside TN	2. _____ 00
3. Enter exempt sales of Tobacco Products (military & other wholesalers)	3. _____ 00
4. Subtract total of lines 2 and 3 from Line 1 (out-of-state wholesalers enter wholesale cost of products sold to Tennessee customers)	4. _____ 00
5. Authorized Adjustments	5. _____ 00
6. Subtract Line 5 from Line 4	6. _____ 00
7. Multiply Line 6 by .066. Enter here and on Line 5 on the front of the return	7. _____ 00

Check appropriate box and fill in number below:
 FEIN or SSN

If your account number is not preprinted on the front of the return, enter your federal employer identification number (FEIN) or your social security number (SSN) in the spaces at left:

I declare this is a true, complete, and accurate return to the best of my knowledge.

SIGN HERE President or other Principal Officer, Partner or Proprietor Date

SIGN HERE Tax Return Preparer and Title Date