



**Department of
Taxation and Finance**
Tobacco Products Tax
W A Harriman Campus
Albany NY 12227-2992

MT-203-MN (2/18)

Use this form to report only transactions for the period
Month _____, _____

Distributor of Tobacco Products Tax Return

Legal name (corporation, partnership, or individual name)	Employer identification number (EIN)
Trade name	
Street	
City, state, ZIP code	

Business telephone number
() _____

Nature of business

Manufacturer Importer
 Out-of-state distributor

No business this month
 Cancel registration
 Amended return

Read Form MT-203-I, Instructions for Form MT-203, before completing this return. Attach Form MT-203-S, Distributor of Tobacco Products Information Schedules, to this return. See Mailing instructions on back. File this copy of the return on or before the 20th day of the following month.

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

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

	A Number of cigars or pounds of other tobacco products	B Total wholesale price
1		
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)
- 5 Sold to out-of-state purchasers (from Form MT-203-S, line 38)
- 6 Sold to the United States, its agencies, and instrumentalities
- 7 Sold to Indian nations, tribes, and members
- 8 Sold to others who were exempt from tobacco products tax
- 9 Unfit for use and consumption, or unsalable, or destroyed
- 10 Total wholesale price for which credit is to be given (add lines 4 through 9)

4		
5		
6		
7		
8		
9		
10		

For office use only

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Legal name (corporation, partnership, or individual name)	EIN	Filing period
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Computation and payment of tax (complete lines 23 through 50, on page 3, before completing lines 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)		
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 (see instructions)		
13	Taxable total wholesale price of tobacco products (other than little cigars and snuff) (subtract line 12 from line 11)		
14	New York State tax on tobacco products (other than little cigars and snuff) (multiply line 13 by 75% (.75); enter the result)		
15	Total New York State tax on snuff (from line 36; if none, enter 0)		
16	Total New York State tax on little cigars (from line 50; if none, enter 0)		
17	Total New York State tax on tobacco products, little cigars, and snuff (add lines 14, 15, and 16)		
18	Adjustments from prior returns, if applicable (see instructions)		
19	New York State tobacco products tax due (see instructions)		
20	Penalty and interest (see instructions)		
21	Total amount due (add lines 19 and 20). Remit this amount (see Mailing instructions below)		
22	If line 19 is negative, amount to be credited to next month's return (see instructions)		

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

Authorized signature		Official title		Date	
Signer's e-mail address			Telephone number ()		
Firm's name (or yours if self-employed)		Firm's EIN		Preparer's PTIN or SSN	
E-mail address of individual preparing this return	Address		City	State	ZIP code
Signature of individual preparing this return		Telephone number ()	Preparer's NYTPRIN	NYTPRIN excl. code	Date

Mailing instructions

1. Attach check or money order payable in U.S. funds to **Commissioner of Taxation and Finance**.
2. Write on your check or money order **MT-203-MN**, your identification number, and the period covered by this return.

Mail your return 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 instructions.

**NYS TAX DEPARTMENT
TOBACCO PRODUCTS TAX
P O BOX 15197
ALBANY NY 12212-5197**

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Legal name (corporation, partnership, or individual name)	EIN	Filing period
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Part 2 — Snuff

	A Number of containers of less than one ounce	B Total ounces in containers of one ounce or more (do not round)
Acquisitions of snuff during the month		
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		

Computation 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 (see instructions)	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 packs 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	

Computation of tax on little cigars

46 Total packages of cigars subject to tax (subtract line 45 from line 38)	46	
47 Total packages of cigars acquired during the month on which the tobacco products tax has been paid or assumed by another distributor (see instructions)	47	
48 Taxable packages of cigars (subtract line 47 from line 46)	48	
49 New York State tax rate on little cigars	49	4.35
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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Change in Mailing Address for Form MT-203

The mailing address changed for all taxpayers filing Form MT-203, *Distributor of Tobacco Products Tax Return*. The mailing address for all Forms MT-203 is (see *Private delivery services* below):

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

Note: Forms mailed to old addresses may be delayed in processing.

Private delivery services

If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your form and tax payment. However, if, at a later date, you need to establish the date you filed or paid your tax, you cannot use the date recorded by a private delivery service **unless** you used a delivery service that has been designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help?* for information on obtaining forms and publications.) If you have used a designated private delivery service and need to establish the date you filed your form, contact that private delivery service for instructions on how to obtain written proof of the date your form was given to the delivery service for delivery.

If you are using a private delivery service, send to:

**NYS TAX DEPARTMENT
RPC – MISC TAX
90 COHOES AVE
GREEN ISLAND NY 12183**

Need help?



Visit our website at **www.tax.ny.gov**

- get information and manage your taxes online
- check for new online services and features

Telephone assistance

Miscellaneous Tax Information Center:	518-457-5735
To order forms and publications:	518-457-5431
Text Telephone (TTY) or TDD equipment users	Dial 7-1-1 for the New York Relay Service