



# Tobacco Products Use Tax Return

Tax Law — Article 20

# MT-201

(9/23)

**You must file this return within 24 hours** after the tax liability occurs. You may also have to pay a sales and use tax on your tobacco products purchases. The sales and use tax is paid with your personal income tax return or by filing Form ST-140, *Individual Purchaser's Annual Report of Sales and Use Tax*. Generally, the sales and use tax is due on April 15. See the instructions for Form ST-140 or your personal income tax return. Keep a copy of Form MT-201 and Form ST-140 or your income tax return for your records.

Read the instructions carefully before completing this return. Attach photocopies of purchase invoices.

Please print or type	Legal name	Employer identification number (EIN)	Social Security number
	Street address		
	City	State	ZIP code

### Part 1 — Snuff (See instructions. Attach additional sheets if necessary.)

Date of use	Name and address of supplier	Brand name	Mail or internet order	Nature of use (self-use, gift, and so on)	A Number of containers less than 1 ounce	B Total ounces in containers of 1 ounce or more (do not round)
			Yes <input type="checkbox"/> No <input type="checkbox"/>			
			Yes <input type="checkbox"/> No <input type="checkbox"/>			
<b>1</b> Total snuff .....					<b>1.</b>	
<b>2</b> New York State rate of use tax on snuff (per ounce) .....					<b>2.</b>	<b>2.00</b>
<b>3</b> New York State use tax on snuff (multiply line 1 by line 2) .....					<b>3.</b>	
<b>4</b> Total (add line 3, columns A and B; enter here and on line 12) .....					<b>4.</b>	

### Part 2 — Little cigars (See instructions. Attach additional sheets if necessary.)

Date of use	Name and address of supplier	Brand name	Mail or internet order	Nature of use (self-use, gift, and so on)	A Number of packs containing 20 or less little cigars	B Number of packs containing 21-25 little cigars (see instructions)
			Yes <input type="checkbox"/> No <input type="checkbox"/>			
			Yes <input type="checkbox"/> No <input type="checkbox"/>			
<b>5</b> Total little cigars .....					<b>5.</b>	
<b>6</b> New York State rate of use tax on little cigars .....					<b>6.</b>	<b>5.35</b>
<b>7</b> New York State use tax on little cigars (multiply line 5 by line 6) .....					<b>7.</b>	
<b>8</b> Total (add line 7, columns A and B; enter here and on line 13) .....					<b>8.</b>	

### Part 3 — Tobacco products other than snuff and little cigars (See instructions. Attach additional sheets if necessary.)

Date of use	Name and address of supplier	Brand name	Mail or internet order	Nature of use (self-use, gift, and so on)	Type of product (cigars, tobacco, RYO, and so on)	Quantity (number of cigars, pounds of tobacco or ounces of RYO)	Wholesale price
			Yes <input type="checkbox"/> No <input type="checkbox"/>				
			Yes <input type="checkbox"/> No <input type="checkbox"/>				
			Yes <input type="checkbox"/> No <input type="checkbox"/>				
<b>9</b> Total .....							<b>9.</b>

**Part 4 — Computation of tobacco products use tax**

<b>10</b> New York State use tax rate of 75% (.75) of the wholesale price of tobacco products .....	<b>10.</b>	<b>0.75</b>
<b>11</b> Use tax on tobacco products other than snuff and little cigars ( <i>multiply line 9 by line 10</i> ) .....	<b>11.</b>	
<b>12</b> Use tax on snuff ( <i>from line 4</i> ) .....	<b>12.</b>	
<b>13</b> Use tax on little cigars ( <i>from line 8</i> ) .....	<b>13.</b>	
<b>14</b> Total use tax on snuff, little cigars, and other tobacco products ( <i>add lines 11, 12, and 13</i> ) .....	<b>14.</b>	
<b>15</b> Penalty ( <i>see instructions</i> ) .....	<b>15.</b>	
<b>16</b> Interest ( <i>see instructions</i> ) .....	<b>16.</b>	
<b>17</b> Total amount due ( <i>add lines 14, 15, and 16</i> ) .....	<b>17.</b>	
<b>18</b> Total amount enclosed ( <i>attach your check or money order payable to Commissioner of Taxation and Finance</i> ) .....	<b>18.</b>	

**Certification:** I hereby certify to the best of my knowledge and belief that this is a true, correct, and complete return.

Authorized signature	Official title	Date
Signature of individual or name of firm preparing this return	Preparer's address	Date
Email address of authorized individual	Email address of preparer	