



# Cigarette Tax Floor Tax Return

To be filed by all cigarette stamping agents, wholesale dealers (including vending machine operators), and retail dealers who have an inventory of cigarettes, unaffixed tax stamps, or both, as of close of business **August 31, 2023**.

See instructions, Form CG-11-I, before completing this form. This return must be filed on or before **November 20, 2023**. Keep a copy for audit purposes for at least three years.

Wholesale license number		Agent's license number (if applicable)		Sales tax identification number	
Business name as shown on cigarette license					
Address (number and street or rural route)					
City, village, or post office		State	ZIP code	Telephone number ( )	Email address

Effective September 1, 2023, the New York State excise tax on cigarettes increased from \$4.35 to \$5.35 per pack of 20 cigarettes; the joint New York State and New York City rate increased from \$5.85 to \$6.85 per pack of 20 cigarettes.

Business activities:

Cigarette stamping agent	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Wholesale dealer	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Retail dealer	<input type="checkbox"/> Yes	<input type="checkbox"/> No	Vending machine operator	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Vendors with more than one business location must file a consolidated return and complete Schedule A before making entries below. Vending machine operators must complete Schedule B before making entries below.

**Inventory of unstamped cigarette packs and unaffixed tax stamps at the old rate. To be completed by cigarette stamping agents only.**

1 Resident agents only: number of packs of unstamped cigarettes on hand.....	1		Floor Tax Rate	
2 Number of unaffixed \$4.35 state-only and \$5.85 joint tax stamps on hand .....	2		× \$ 1.00 = \$	
3 Number of unaffixed \$5.4375 state-only and \$7.3175 joint tax stamps for packs of 25 cigarettes on hand .....	3		× \$ 1.25 = \$	
4 Floor tax due on unaffixed stamps (cigarette agents only; add lines 2 and 3) .....	4			

**Inventory of cigarette packs stamped at the pre-September 1, 2023 rate. To be completed by cigarette stamping agents, wholesale dealers (including vending machine operators), and retail dealers.**

5 Number of packs of 20 cigarettes with New York State only tax stamps and packs with joint New York State and New York City tax stamps (1 pack of 25 = 1.25 packs of 20) .....	5		
6 Floor tax per pack of 20 cigarettes .....	6		1.00
7 Floor tax due on cigarettes stamped at the old rate (multiply line 5 by line 6) .....	7		
8 Total floor tax due (add lines 4 and 7) .....	8		

**Amount due**

9 Penalty if filed after November 20, 2023 (see instructions) .....	9		
10 Interest if filed after November 20, 2023 (see instructions) .....	10		
11 Total amount due (add lines 8, 9, and 10). Pay this amount .....	11		
12 Enter the amount of remittance (see instructions) .....	12		

**Important:** Failure to file this return and pay the cigarette floor tax due will result in the imposition of civil penalties and interest under New York State Tax Law Article 20 and may result in criminal penalties under Tax Law Article 37.

Do not write in this space

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

Signature	Title	Date
Email address		

See instructions for where to file.



