

Notice

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**KANSAS DEPARTMENT OF REVENUE
DIVISION OF TAXATION**

NOTICE 08-05

November 14, 2008

TO: Cigarette Wholesalers and Tobacco Distributors
FROM: Steven A. Stotts, Director of Taxation

RE: Monthly Reporting Forms Revisions and Additions

Effective for the December 2008 reporting period, the Department has revised or added the following Cigarette and/or Tobacco reporting forms in order to comply better with the Kansas MSA Escrow Statute, K.S.A. 50-6a01 *et seq.*:

Sales of Non-Participating Manufacturer (NPM) Cigarettes in Kansas (Form CG-30):

- o Additional check boxes to indicate whether the report is 'Original' or 'Amended.'
- o Additional column to identify whether the number of packs stamped and sold are 20s or 25s.
- o The revised MSA (CG-30) form is due along with the normal reporting forms by the 10th of each month.

Sales of Non-Participating Manufacturer (NPM) Roll-Your-Own (RYO) Tobacco in Kansas by Out-of-State Distributors (Form TB-31):

- o Additional form to capture brand and quantity of NPM roll-your-own tobacco sold.
- o The new MSA (TB-31) form is due along with the normal reporting forms by the 20th of each month.

Purchases and Sales of Non-Participating Manufacturer (NPM) Roll-Your-Own (RYO) Tobacco in Kansas by In-State Distributors (Form TB-34):

- o Additional form to capture brand and quantity of NPM roll-your-own tobacco purchased and sold.
- o The new MSA (TB-34) form is due along with the normal reporting forms by the 20th of each month.

You must complete and submit the new or revised form that applies to your business for the December 2008 reporting period and all future periods. If you do not complete and submit the correct form, your report will be considered incomplete and will be returned to you with instructions to re-submit the correct information.

The forms are enclosed for your convenience. You may also obtain them from the Department's website at www.ksrevenue.org. Choose 'Your Business,' 'Forms and Instructions,' 'Cigarette and Tobacco Licensing and Tax Information,' and then choose the appropriate monthly reporting form, or you can search for each form by number (CG-30, TB-31, TB-34) from the home page.

If you have questions or need additional information, please contact our office at the address below, or by calling (785) 296-8672.

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