



TENNESSEE DEPARTMENT OF REVENUE
TENNESSEE TOBACCO PRODUCTS RETURN

RV-R0006701

INTERNET (03-17)

TOB
552

Form with fields: Filing Period, Account No., Due Date, SSN or FEIN. Includes checkboxes for AMENDED RETURN and FINAL RETURN, and a mailing address for the Tennessee Department of Revenue.

REMINDERS

- 1) Please read instructions before preparing this return...
2) Adequate and complete records necessary to substantiate the payment...
3) Deduct the vendor's compensation on Line 7 only...
4) Be sure to sign and date in signature box on the final page of the return.

ROUND TO NEAREST DOLLAR
WRITE NUMBERS LIKE THIS



- 1. Total from Lines 8a and 8b, Schedule A or Lines 9a and 9b, Schedule B... (a+b)
2. Total from Line 6, Schedule C... (2)
3. Subtract Line 2 from Line 1(a+b); if Line 1 is less than Line 2, enter zero... (3)
4. Total from Line 9, Schedule D... (4)
5. Total from Line 4, Schedule E... (5)
6. Add Lines 4 and 5... (6)
7. Compensation if filed on time (Multiply Line 6 by 2%)... (7)
8. Tax Due on Tobacco Products (Subtract Line 7 from Line 6)... (8)
9. Total Tax Due (Add Lines 3 and 8)... (9)
10. Credit (Enter outstanding credit amount from previous Department of Revenue notices)... (10)
11. Penalty... (11)
12. Interest... (12)
13. Total amount due (Add lines 9, 11, and 12; subtract Line 10 if applicable)... (13)

Grid for entering tax amounts, with columns for dollars and cents (00).

FOR OFFICE
USE ONLY

Empty grid for office use only.

ROUND ALL AMOUNTS TO NEAREST WHOLE DOLLAR

Schedule A - Cigarettes and Little Cigars (In-State)

\*(Out-of-state wholesalers skip Schedule A and begin on Schedule B)

Table with 3 columns: Description, 20s (Cigarettes), 20s (Little Cigars). Rows 1-8 detailing unstamp and stamp status of cigarette packs.

Schedule B - Cigarettes and Little Cigars (Out-of-State)

\*(In-state wholesalers: skip Schedule B and move to Schedule C)

Table with 3 columns: Description, 20s (Cigarettes), 20s (Little Cigars). Rows 1-9 detailing unstamp and stamp status of cigarette packs sold to exempt agencies.

Schedule C - Stamps Used

Table with 2 columns: Description, Amount. Rows 1-6 detailing Tennessee stamp usage and adjustments.

Schedule D - Other Tobacco Products (OTP)

\*(Out-of-state wholesalers: skip Lines 1 through 4 and begin on Line 5)

Table with 3 columns: Description, OTP, RYO. Rows 1-9 detailing wholesale costs and adjustments for other tobacco products.

Schedule E - RYO Machines

Table with 2 columns: Description, Amount. Rows 1-4 detailing RYO cigarette sales and tax calculations.

Check appropriate box and fill in number below: FEIN or SSN. Includes input boxes and a row of seven small boxes for identification numbers.

If your account number is not printed 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.



**Supplemental Schedule E-1 - RYO Machines**

Cigarette rolling machine operators must enter the brand names of loose tobacco used to roll cigarettes in all cigarette rolling machines and the number of ounces of each brand used during the reporting period.

**Brand Name**

**Number of Ounces Used**


**TENNESSEE DEPARTMENT OF REVENUE**  
**INSTRUCTIONS FOR COMPLETING MONTHLY TENNESSEE TOBACCO PRODUCTS RETURN**



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.

Cigarette rolling machine operators must be licensed. They must report cigarettes rolled in such machines and compute the tax due on Schedule E, and they must report the brand names of the loose tobacco used in cigarette rolling machines and the ounces of each brand on Schedule E1.

Every wholesaler or distributor 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.

**Tobacco Tax Rates:** Packs of 20 sticks or less of Cigarettes and/or Little Cigars = **\$0.62** per pack.  
Roll-Your-Own (RYO) and/or Other Tobacco Products (OTP) - **6.6%** of wholesale cost.

**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 or not 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 the return.

**Final Return:** If this is a final return for a closed business, please indicate "Filing Period" and check the appropriate box on the front of the return.

**Penalty:** If the return is filed and/or the tax is paid after the due date, penalty charges will be assessed. The penalty rate is 5% of the tax due for each 30-day period or portion of a 30-day period the return and/or payment are delinquent. The maximum penalty amount is 25% of the tax due; the minimum penalty is \$15.

**Interest:** If the tax is paid after the due date, interest charges will accrue on the unpaid balance. Interest is calculated using the formula: (Amount of tax due on Line 9) x (current interest rate) x (number of calendar days delinquent) divided by (365.25).

**Schedule A: In-State** Any Tennessee licensed wholesale dealer, distributor, or jobber domiciled within Tennessee must complete Schedule A. If your business is domiciled outside the state of Tennessee, you should not complete Schedule A. Do not include any Tennessee packs that were purchased with stamps already affixed and/or packs that were stamped prior to this filing period; this includes returned stamped packs from customer sales that are intended for resale.

**Lines 1 - 4, 6, 8:** Complete as stated in section if applicable.

**Line 5:** Enter the total number of unstamped packs sold to exempt agencies in Tennessee and/or authorized adjustments. Unstamped sales to exempt agencies (armed forces installations and Veterans Administration hospitals) must be authorized by the Commissioner of Revenue. Authorized adjustments include unstamped returns to vendors and/or unstamped returns from customers.

**Line 7:** Add Lines 1 and 2, then subtract Lines 3, 4, 5, and 6, and enter the calculated number of unstamped packs - this is the total number of unstamped packs on which Tennessee tobacco tax stamps were affixed during the period.

**Schedule B: Out-of-State** Any Tennessee licensed wholesale dealer, distributor, or jobber domiciled outside Tennessee must complete Schedule B. If your business is domiciled within the state of Tennessee, you should not complete Schedule B.

**Lines 1 - 3, 5, 7, 9:** Complete as stated in section if applicable.

**Line 4:** Enter any authorized adjustments made during the period - this includes cigarette and/or little cigars pack returns from customer sales that are intended for resale and/or purchases of cigarette and/or little cigar packs with Tennessee tobacco tax stamps already affixed at the time of purchase.

**Line 6:** Subtract the sum of Lines 4 and 5 from Line 3 - this amount may be a positive or negative number.

**Line 8:** Add Lines 6 and 7 - this is the total number of unstamped packs on which Tennessee tobacco tax stamps were affixed during the period.

**Schedule C: Stamps Used** Do **not** report inventory of already affixed Tennessee stamps.

**Lines 1 - 3, 6:** Complete as stated in section if applicable.

**Line 4:** Enter any authorized adjustments made during the period - this includes approved refunds for unused stamps that have been returned to the Tennessee Department of Revenue.

**Line 5:** Subtract Lines 3 and 4 from the sum of Lines 1 and 2 - this is the number of stamps that were affixed to cigarette and/or little cigar packs during the period.

**Schedule D:  
Other Tobacco  
Products**

**Line 1:** Enter wholesale cost of RYO, big cigars, snuff, and/or any OTP during the period covered by the return, whether sold or not. Do not include cigarettes or little cigars.

**Lines 2, 3, 5, 7, 9:** Complete as stated in section if applicable. Note that for Line 2, RYO cannot legally be given away.

**Line 4:** Enter the total of exempt sales of RYO and/or OTP made to military and other wholesalers - this includes sales of tobacco products on which Tennessee tobacco tax has not been paid and which were sold to other Tennessee tax affixing agents, armed forces installations, and Veterans Administration hospitals.

**Line 6:** Enter adjustments authorized by the Commissioner of Revenue.

**Schedule E:  
RYO Machines**

**Lines 1 - 4:** Complete as stated in section if applicable.

For additional information, please contact the Miscellaneous Tax Unit of the Taxpayer Services Division at (615) 253-0600 or (844) 430-7678. More information is also available on our website at [www.tn.gov/revenue](http://www.tn.gov/revenue), where you can search for answers using the convenient **Revenue Help** feature or submit a specific question to receive a direct response by e-mail.