# TT-14 MONTHLY REPORT OF NON-RESIDENT CIGARETTE STAMPING AGENT

**Virginia Department of Taxation**

| Name | Month/Year |
|---|---|
| Trading As | Permit Number |
| Number and Street | |
| City or Town, State, ZIP Code | |

Mail To:
**Department of Taxation**
**P. O. Box 715**
**Richmond, VA 23218-0715**

| **SECTION I — Cigarette Reconciliation** | **Packs of 20** | **Packs of 25** |
|---|---|---|
| 1. Balance of Virginia stamped cigarette packs on hand first day of month | | |
| 2. Total Virginia cigarette packs stamped during month (from Schedule D) | + | + |
| 3. Total Virginia stamped cigarette packs (add lines 1 and 2) | = | = |
| 4. Balance of Virginia stamped cigarette packs on hand last day of month | - | - |
| 5. Balance of stamped cigarette packs shipped into or delivered in VA during month (from Schedule A) | = | = |

| **SECTION II—Stamp Reconciliation** | | |
|---|---|---|
| 6. Balance of Virginia Cigarette Revenue Stamps on hand first day of month | | |
| 7. Total Virginia Cigarette Revenue Stamps received during month (from Schedule B) | + | + |
| 8. Total (add lines 6 and 7) | = | = |
| 9. Total Virginia Cigarette Revenue Stamps affixed during month (from Schedule D) | - | - |
| 10. Returns and Other Adjustments (see instructions) | - | - |
| 11. Balance of Virginia Cigarette Revenue Stamps on hand last day of month (line 8 minus lines 9 and 10) | = | = |

**Report Verification and Contact Information**

I, the undersigned, declare under penalties of perjury that I have examined this return and supporting schedules and to the best of my knowledge and belief, they are true, correct and complete.

Print Name _____ Title or Position _____

Signature _____ Date _____

Contact name _____ Telephone Number (_____)_____

E-mail Address _____

**SCHEDULE A (TT-14) - Stamped Cigarettes Shipped Into or Delivered in Virginia During Month**

Name_____ Month/Year _____

| Date Shipped or Delivered | Invoice Number | Invoice Date | To Whom Shipped or Delivered | | Number of Packs |
|---|---|---|---|---|---|
| | | | Name | Address | |
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Separate sheets may be used in lieu of Schedule A and attached to the report (Enter on Form TT-14, Line 5) ► **TOTAL**

**Schedule B (TT-14)** **Virginia Cigarette Revenue Stamps Received During Month**

Name________________________________________ Month/Year ________________________

| Date Received | Statement Number (From Form TT-3) | Number of Stamps |
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| Total Number of Stamps Received During Month (Enter on TT-14, Line 7) | | |

**SCHEDULE C (TT-14) - Sales to Tax-Exempt Entities -** As authorized under Section 58.1-1010 of the Virginia Cigarette Tax Act. Include Cigarettes Imported From Outside the United States.

Name_____ Month/Year _____

| Invoice Date | Invoice Number | Sold To | Address | Brands | Number of Packs |
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**TOTAL ►**

# SCHEDULE D
**(TT-14)**

## Stamping Agent's Monthly Report of Virginia Stamped Cigarettes

List all cigarettes stamped with a Virginia Cigarette Revenue Stamp for the report month.

Name_____ Month/Year _____

| A | B | | C | D | |
|---|---|---|---|---|---|
| Brand Family/Name | From Whom Each Pack of Cigarettes Was Purchased | | Number of Packs Stamped | Pack Size | |
| | Name | Address | | 20 | 25 |
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| | | **Total Packs** (Enter on TT-14, Lines 2 and 9) | | | |

# INSTRUCTIONS FOR PREPARING FORM TT–14, MONTHLY REPORT OF NON-RESIDENT CIGARETTE STAMPING AGENT

## Purpose

Form TT-14, Monthly Report of Non-Resident Cigarette Stamping Agent, must be filed by all entities that have been granted a Virginia Cigarette Tax Stamping Permit and whose business is located outside of Virginia. Virginia based entities must file a Form TT-13. See separate instructions for completing a Form TT-13.

A completed TT-14 must be received by the Department of Taxation by the twentieth of each month to report stamping activity for the previous month. All permit holders must file a TT-14, even if there was no stamping activity for the previous month.

## Line by Line Instructions

Note: It is recommended that the supporting schedules be prepared before completing the Form TT-14.

Name and Address: Enter the stamping agent's full name and physical address (no post office boxes).

Month/Year: Enter the month and year for which you are reporting stamping activity.

Permit Number: Enter the permit number issued to you by the Virginia Department of Taxation.

*Section I – Cigarette Reconciliation*

Please note that all entries are recorded in packages of cigarettes (not tax values):

Line 1: Enter in appropriate twenty (20) or twenty-five (25) pack columns all Virginia stamped cigarette packs in inventory on the first day of the reporting period.

Line 2: Enter the number of cigarette packs to which you affixed a Virginia Cigarette Revenue Stamp during the month (Do NOT include stamped product purchased from another entity). The total on Line 2 should equal the total shown on Schedule D.

Line 3: Enter the sum of Lines 1 and 2.

Line 4: Enter the balance of Virginia-stamped inventory on hand as of the last day of the month.

Line 5: Enter the difference between Lines 3 and 4. Line 5 should balance with the total shown on Schedule A.

*Section II–Stamp Reconciliation*

Please note that all entries are recorded in number of Virginia Cigarette Revenue Stamps.

Line 6: Enter your beginning Virginia Cigarette Revenue Stamp inventory. This should equal Line 11 from the previous month.

Line 7: Enter total number of Virginia Cigarette Revenue Stamps purchased during the month, as reported on Schedule B.

Line 8: Enter the sum of lines 6 and 7.

Line 9: Enter total of Virginia Cigarette Revenue Stamps affixed during the month, as reported on Schedule D.

Line 10: Enter number of Virginia Cigarette Revenue Stamps returned to the manufacturer or Department of Taxation for credit. Enter any other inventory adjustments. All adjustments must be explained in a separate attachment.

Line 11: Enter the result of Line 8 minus Lines 9 and 10. This is your ending Virginia Cigarette Revenue Stamps inventory.

*Report Verification and Contact Information:* The company representative submitting the TT-14 must print his or her name and title, and then sign and date the report. The individual signing the report must be an officer or principal of the company. The e-mail address and telephone number of the person to contact regarding the report must be provided. The TT-14 is not considered complete until this verification information has been provided.

## SUPPORTING SCHEDULES

Schedules A, B, C and D must be completed and submitted with the Form TT-14. The TT-14 is not considered complete until all schedules have been received.

Late filing penalties will be assessed for incomplete reports.

Existing in-house computer reports containing the same information in the same format as the schedules are acceptable, provided they are printed on 8 ½ x 11 paper (no legal paper or "green bar" paper).

*Schedule A:* List packages of Virginia stamped cigarettes shipped into Virginia. Additional sheets may be attached if necessary, provided that they use the same format and include all information requested on the schedule.

*Schedule B:* List the details of each purchase of Virginia cigarette revenue stamps received during the month.

*Schedule C:* Enter Virginia customers to whom unstamped cigarette packs were sold during the month. For Tax-Exempt Entities, list names and address of all Virginia Tax-Exempt customers to whom unstamped cigarette packs were sold during the month. Tax-exempt customers are those specifically identified by the Code of Virginia §58.1-1010.

*Schedule D:* List details of all packs of cigarettes affixed with a Virginia Cigarette Revenue Stamp during the month.

*Column A:* Enter the full brand family name. Do not list brand style or abbreviate. For example, a cigarette named Alpha Bravo Gold Menthol Lights should be listed as Alpha Bravo Gold. Do not report as AB Gold or AB Gold Menthol Lights.

*Column B:* Enter the name and address of the supplier from whom the cigarette packs were purchased.

*Column C:* Enter the number of cigarette packs to which you affixed the Virginia Cigarette Revenue Stamp. Do not include cigarette packs you purchased with the Virginia Cigarette Revenue Stamp already affixed.

*Column D:* Indicate if stamped packs were packs of 20 or 25.

### When to File

Form TT-14 and supporting schedules must be received by the Department of Taxation by the twentieth of each month to report stamping activity for the previous month. Reports received after the 20th of the month are subject to a $250 late filing penalty. A stamping agent's permit is subject to revocation if two or more reports are filed late within a calendar year.

### Where to File

Mail your completed Form TT-14 to:

Tobacco Unit
Department of Taxation
P.O. Box 715
Richmond, VA 23218-0715

### Assistance

For Form TT-14 information and assistance, contact the Tobacco Unit at 804-371-0730, or e-mail your inquiry to: tobacco@tax.virginia.gov.