



## INSTRUCTIONS FOR COMPLETING TEXAS DISTRIBUTOR REPORT OF INTERSTATE SALES OF CIGARS AND TOBACCO PRODUCTS – EFFECTIVE 9/1/2009

*You have certain rights under Chapters 552 and 559, Government Code, to review, request and correct information we have on file about you. Contact us at the address or phone numbers listed on this form.*

### GENERAL INFORMATION

**Who Must File:** Texas tobacco distributors who make interstate sales of cigars and/or tobacco products must complete a separate Texas Distributor Report of Interstate Sales of Cigars and Tobacco Products **for each state** into which you made interstate sales of cigars and/or tobacco products during the report filing period.

**When to File:** Mail the interstate sales report(s), along with your Texas Distributor Monthly Report of Cigar and Tobacco Products (Form 69-133) for the same filing period, on or before the due date listed on Form 69-133. Failure to include this form with your monthly report may result in the disqualification of reported deductions.

### SPECIFIC INSTRUCTIONS

**Item a -** Taxpayer number - Enter your 11-digit taxpayer number as shown in Item c of the Texas Distributor Monthly Report of Cigar and Tobacco Products.

**Item c -** Filing period - Enter the report filing period. The filing period should be the same as the filing period shown in Item d of your Texas Distributor Monthly Report of Cigar and Tobacco Products, to which this interstate sales report is attached.

**Item d -** Taxpayer name - Enter your entity/taxpayer name as shown in Item g of your Texas Distributor Monthly Report of Cigar and Tobacco Products.

**Item e -** Physical address of permitted location - Enter the physical address of your tobacco tax permitted location. Do not use a rural route or P.O. Box.

**Item f -** State of sales - Enter the name of the state into which you sold cigars and/or tobacco products during the filing period. Complete a separate interstate sales report form for each applicable state.

**Item 1 -** Purchaser's name and address - Enter the name, street address, city, state and ZIP Code of each out-of-state purchaser located in the "state of sales" shown in Item f.

**Item 2 -** Invoice date - Enter the date of the invoice that identifies the sale of cigars and/or tobacco products to the out-of-state purchaser listed in Item 1.

**Item 3 -** Invoice number - Enter the invoice number that identifies the sale of cigars and/or tobacco products to the out-of-state purchaser listed in Item 1.

**Item 4 -** Product class - Enter the product class designation for the cigars and/or tobacco products sold to the out-of-state purchaser listed in Item 1. Product class definitions are as follows:

Class W - Tobacco including chewing tobacco, snuff, pipe tobacco, roll-your-own and any other article or product that is made of tobacco or a tobacco substitute that is not a cigarette.

Class B - Little cigars with a weight of not more than 3 pounds per thousand.

Class C - Cigars weighing more than 3 pounds per thousand selling for 3.3 cents or less each.

Class D - Cigars weighing more than 3 pounds per thousand of natural leaf selling for over 3.3 cents.

Class F - Cigars weighing more than 3 pounds per thousand of substantial non-tobacco filler selling for over 3.3 cents.

**Item 5 -** For cigars, enter the actual number of cigars sold for the products designated as Class B, C, D and/or F.

For Class W Tobacco products, enter either (1) total of all individual cans or packages (ea.) weighing less than or equal to 1.2 ounces, or (2) total weight in ounces (oz.) for all individual cans or packages weighing more than 1.2 ounces.

### FOR ASSISTANCE

For questions regarding Texas cigar and/or tobacco products tax, contact the State Comptroller's office at (800) 862-2260 or (512) 463-3731. Our Web address is [www.comptroller.texas.gov](http://www.comptroller.texas.gov).