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CIGARS AND TOBACCO PRODUCTS TAX CREDIT WORKSHEET

Under Ch. 559, Government Code, you are entitled to review, request and correct information we have on file about you, with limited exceptions in accordance with Ch. 552, Government Code. To request information for review or to request error correction, contact us at the phone number listed on this form.

a) Taxpayer name
c) Taxpayer number ■
d) Location (city)

SEE INSTRUCTIONS ON BACK FOR APPROPRIATE TAX RATES.

For assistance, call
(800) 862-2260 or (512) 463-3731.

e) CREDIT DATE	f) CREDIT NUMBER	g) MANUFACTURER NAME	h) CLASS	i) CIGAR QUANTITY OR TOBACCO PRODUCT TOTALS	j) TAX VALUE	COMPTROLLER USE
				ea. <input type="checkbox"/> oz. <input type="checkbox"/>		
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				ea. <input type="checkbox"/> oz. <input type="checkbox"/>		
k) TOTAL CREDITS						

STATE OF _____

COUNTY OF _____

Personally appeared before me _____ of _____ who being duly sworn, says that he/she personally returned the above described tobacco products to the manufacturers described. **Affidavit** and **credit memos** attached.

Sworn and subscribed to before me this _____ day of _____ 20_____ .

(NOTARY SEAL)

Notary Public _____

County _____

INSTRUCTIONS FOR COMPLETING THE CIGARS AND TOBACCO PRODUCTS TAX CREDIT WORKSHEET, FORM 69-114

GENERAL INFORMATION

WHO MUST FILE: A tobacco products distributor must complete this form to request a credit for taxes previously paid on tobacco products deemed unusable and returned to the manufacturer because the products became "stale" or unfit for sale.

SUPPORTING DOCUMENTATION: The distributor must submit a credit memo and supporting affidavit which has been issued by the manufacturer verifying the type and amount of the products returned. The Cigars and Tobacco Products Tax Credits Worksheet, Form 69-114, must be signed and notarized. **Do not submit with the Texas Distributor Monthly Report Of Cigar And Tobacco Products, Form 69-101 or Form 69-133.**

SPECIFIC INSTRUCTIONS

- Item a – Taxpayer Name** – Enter the entity/taxpayer name as indicated on the Texas Cigarette and/or Tobacco Products Permit, Form 69-300.
- Item c – Taxpayer Number** – Enter the taxpayer number as indicated on the Texas Cigarette and/or Tobacco Products Permit, Form 69-300.
- Item d – Location** – Enter the City name for the location permitted for the sale of tobacco products and as indicated on the Texas Cigarette and/or Tobacco Products Permit, Form 69-300.
- Column e – Credit Date** – Enter the credit/invoice date provided by the manufacturer substantiating the returned products.
- Column f – Credit Number** – Enter the credit number provided by the manufacturer substantiating the returned products.
- Column g – Manufacturer Name** – Enter the name of the Texas permitted or registered manufacturer that accepted the returned product(s) and provided documentation for the type and amount of the products returned.
- Column h – Class** – Enter the class type for the tobacco products returned for credit:
 Class A – (prior to 9-1-09) Tobacco including snuff, smoking and chewing tobacco.
 Class W– (9-1-09 and after) 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 3 pounds per thousand selling for 3.3 cents or less each.
 Class D – Cigars weighing 3 pounds per thousand of natural leaf selling for over 3.3 cents.
 Class F – Cigars weighing 3 pounds per thousand of substantial non-tobacco filler selling for over 3.3 cents.
- Column i – Cigar Quantity Or Other Tobacco Product Totals** –
 For the Class A tobacco products (purchased or received prior to 9-1-09) returned to the manufacturer for tobacco tax credit that is equal to the sum of the manufacturer's list prices.
 For Class W tobacco products (purchased 9-1-09 and after) enter either the total of all individual cans or packages (ea.) weighing less than or equal to 1.2 ounces, or the total weight in ounces (oz.) for all individual cans or packages weighing more than 1.2 ounces.
 For Class B, C, D and F, enter the quantity in whole numbers.
- Column j – Tax Value** – Enter the tax value for the quantity or list price entered in item h by multiplying the cigar quantity or tobacco items or ounces by the tax rates as indicated:
 Class A – tax rate = 0.40000 (1-1-07 thru 8-31-09)
 Class W (weighing less than or equal to 1.2 oz.)
 – 1.32000 per item (9-1-09 thru 8-31-10)
 – 1.36000 per item (9-1-10 thru 8-31-11)
 – 1.39000 per item (9-1-11 thru 8-31-12)
 – 1.43000 per item (9-1-12 thru 8-31-13)
 – 1.46000 per item (on or after 9-1-13)
 Class W (weighing more than 1.2 oz.)
 – 1.10000 per ounce (9-1-09 thru 8-31-10)
 – 1.13000 per ounce (9-1-10 thru 8-31-11)
 – 1.16000 per ounce (9-1-11 thru 8-31-12)
 – 1.19000 per ounce (9-1-12 thru 8-31-13)
 – 1.22000 per ounce (on or after 9-1-13)
 Class B – tax rate = 0.00100
 Class C – tax rate = 0.00750
 Class D – tax rate = 0.01100
 Class F – tax rate = 0.01500
- Item k – Total Credits** – Enter the total credits by adding the tax value calculated for each class.

Submit the signed and notarized Cigar and Tobacco Products Tax Credit Worksheet, Form 69-114. A credit memo and manufacturer affidavit for each credit number listed on the worksheet must be attached.

FOR ASSISTANCE: Call (800) 862-2260 or (512) 463-3731. Our Web address is www.comptroller.texas.gov.