



# FORM CTX-R

## NYC DEPARTMENT OF FINANCE SHERIFF DIVISION

### GENERAL INFORMATION, DEFINITIONS AND INSTRUCTIONS FOR FILING NEW YORK CITY CIGARETTE ACTIVITY REPORT

Mail to: NYC Department of Finance, Sheriff Division, CTX Unit, 30-10 Starr Ave., 2nd Fl., Long Island City, NY 11101

#### HIGHLIGHTS

Online electronic filing is now available for New York City Cigarette Activity reports.

All NYC Cigarette Agent-jobbers (Stamping Agents) and Sub-jobbers (Wholesale Dealer) Licensees can now use a single form to report their wholesale cigarette activity.

A new schedule (Schedule F) has been added to the revised Form **CTX-R** to report sales of cigarettes with joint NYC/ NYS stamps affixed.

#### WHO SHOULD FILE THIS REPORT

All NYC Cigarette Licensees dealing in wholesale cigarettes for sale, transfer or other forms of cigarette distribution in NYC must file a Form CTX-R with the appropriate schedules completed.

Cigarette Stamping Agents (Agent-Jobbers), Wholesale Dealers (Sub-Jobbers) and Vending Machine Operators must report their wholesale cigarette distribution activity using this Form CTX-R. You may now, for your convenience, file the form electronically.

#### WHO IS AN AGENT-JOBBER

An Agent-Jobber (Stamping Agent) is any person authorized by the Commissioner of Finance to purchase and affix adhesive or meter stamps.

- Resident Agent is an Agent-Jobber (Stamping Agent) who is located **within** the City of New York.
- Non-Resident Agent is an Agent-Jobber (Stamping Agent) who is located **outside** of the City of New York.

#### WHO IS A SUB-JOBBER

A Sub-Jobber (Wholesale Dealer) is any person authorized by the Commissioner of Finance to sell cigarettes to retail dealers or other persons for purpose of resale only. This also includes *any person who owns, operates or maintains one or more cigarette vending machines* in, at or upon a premises owned or occupied by any other person.

#### WHO IS A VENDING MACHINE OPERATOR

See "**Who Is A Sub-jobber**" above.

#### WHEN TO FILE THIS FORM

Agent-Jobbers must file Form CTX-R on a monthly basis with the Department of Finance; Sub-Jobbers and Vending Machine Operators must file Form CTX-R on a quarterly basis.

*NOTE - The CTX-R replaces Form CTX-NR which no longer exists.*

The new Form CTX-R, Schedules A to F, must be filed by both Resident and Non-Resident Agent-Jobbers, Sub-Jobbers.

#### INSTRUCTIONS FOR COMPLETING THIS REPORT

##### Form CTX-R - Licensed Agent-Jobbers, Sub-Jobbers and Vending Machine Operators Activity Report

- All Licensees must complete Sections I and V.
- Sections II and III must be completed by **resident** Agent.
- Sections II-NR and III are to be completed by **non-resident** Agent.
- Section IV must be used to report joint NYS/NYC stamped cigarette sales during the period by all Cigarette Licensees.

##### Schedule A - Cigarette Without Joint NYS/NYC Stamps Manufactured, Purchased or Otherwise Acquired

This schedule is used to report cigarettes manufactured, purchased, or otherwise acquired, **without** joint NYS/NYC stamps affixed. The total number of cigarettes should be summarized at Section I, Line 2 and posted to Form CTX-R, Section II, Line 2. (The total number of cigarettes purchased and still in transit should be entered on Section I, Line 3).

##### Schedule B - Sales of Cigarettes Without Joint NYS/NYC Stamps to Exempt Agencies

This schedule is used to report cigarettes sold to **exempt agencies or entities**, **without** joint

NYS/NYC stamps affixed. The total number of cigarettes should be summarized at Section I, Line 2 and posted to Form CTX-R, Section II, Line 4.

**Schedule C - Cigarettes Without Joint NYS/NYC Stamps Sold, Transferred and Delivered from New York City to Points Outside New York State**

This schedule is used to report cigarettes sold, transferred and delivered from New York City to points outside New York State, **without** joint NYS/NYC stamps affixed.

The total number of cigarettes should be summarized at Section I, Line 2 and posted to Form CTX-R, Section II, Line 5.

**Schedule D - Cigarettes Without Joint NYS/NYC Stamps Sold, Transferred and Delivered from New York City to Points Outside the City but within New York State**

This schedule is used to report cigarettes sold, transferred, and delivered from New York City to points outside of the city but within New York State **without** joint NYS/NYC stamps affixed. The total number of cigarettes should be summarized at Section I, Line 2 and posted to Form CTX-R, Section II, Line 6.

**Schedule E - Cigarettes Without Joint NYS/NYC Stamps Sold, Transferred and Delivered to Other Dealers Within New York City**

This form is used to report cigarettes sold, transferred and delivered to other dealers within New

York City, **without** joint NYS/NYC stamps affixed. The total number of cigarettes should be summarized at Section I, Line 2 and posted to Form CTX-R, Section II, Line 7.

**Schedule F - Sale of Cigarettes With Joint NYS/NYC Stamps Activity Report**

This form is used to report cigarettes sold within New York City, **with** joint NYS/NYC stamps affixed. The total number of cigarettes should be summarized at Section I, Line 2 and posted to Form CTX-R, Section IV, Line 4.

**RECORD KEEPING REQUIREMENTS FOR NEW YORK CITY LICENSED CIGARETTE STAMPING AGENTS AND WHOLESALEERS.**

Every Stamping Agent and Wholesale Dealer (other than a manufacturer) must keep and maintain records of taxable and non-taxable (exempt) cigarettes. They must also make and keep records concerning returned cigarettes and transfers involving stamped and unstamped cigarettes involving other agents (Title 19 of the Rules of the City of New York Section § 4-17 (19 RCNY 4-17) Records to be Kept).

**CUSTOMER ASSISTANCE**

For information and assistance contact us

**BY MAIL:**

NYC Department of Finance (DOF)  
Sheriff Division, CTX Unit  
30-10 Starr Avenue, 2nd Floor  
Long Island City, NY 11101

**BY TELEPHONE:**

Telephone No. 718-610-4080  
Monday through Friday  
9:00 am to 4:30 pm

**BY EMAIL:**

[ctxunit@finance.nyc.gov](mailto:ctxunit@finance.nyc.gov)



**SECTION III - REPORT OF JOINT NYS/NYC CIGARETTE STAMPS**

(To be completed by Agent-Jobbers located within New York City.) Use quantity, not the face value of stamps.	NUMBER OF CIGARETTE STAMPS				
	JOINT	JOINT	JOINT	OTHER	
	\$0.75	\$1.50	\$1.88	SIZE	NO.
1. Inventory of unaffixed stamps at the beginning of the period .....					
2. Number of stamps purchased during the period.....					
3. Total(s) (Add Lines 1 and 2) .....					
4. Number of Joint NYS/NYC stamps <i>used/affixed</i> during the period .....					
5. Number of Joint NYS/NYC stamps <i>returned/destroyed</i> during the period .....					
6. Total (Add Lines 4 and 5).....					
7. Inventory of unaffixed Joint NYS/NYC stamps at the end of period (Line 3 minus Line 6) .....					

**SECTION IV - REPORT OF ALL JOINT NYS/NYC STAMPED CIGARETTES**

(To be completed by all New York City Licensees.) This section should be prepared by all licensed Agent-Jobbers, Sub-Jobbers and vending machine operators.	NUMBER OF INDIVIDUAL CIGARETTES				
	Packing Size	Packing Size	Packing Size	MISC.	
	10	20	25	SIZE	NO
1. Inventory of joint NYS/NYC stamped cigarettes at the beginning of the period ...					
2. Number of joint NYS/NYC stamped cigarettes purchased or cigarettes stamped by the agent during the period.....					
3. Subtotal (Add Lines 1 and 2).....					
4. Number of joint NYS/NYC stamped cigarettes sold during the period. (Schedule F, Line 4) .....					
5. Inventory of NYS/NYC joint stamped cigarettes at the end of the period.....					
6. Number of joint NYS/NYC stamped cigarettes returned/destroyed during the period (and not included in Schedule F, Line 3).....					
7. Total (add Lines 4 through 6) .....					
8. Balance to be accounted for (Line 3 minus Line 7) .....					

**SECTION V - CERTIFICATION**

I, \_\_\_\_\_, hereby certify that this report, together  
 Print Name of Owner, Partner or Corporate Officer  
 with accompanying schedules or statements, have been examined by me and are to the best of my knowledge and belief, true and complete and made in good faith, for the period stated, pursuant to Title 11, Chapter 13 of the Administrative Code and the regulations issued under authority thereof.

Signature \_\_\_\_\_

Title \_\_\_\_\_

(\_\_\_\_\_) \_\_\_\_\_  
 Telephone Number

\_\_\_\_\_ Date











