

TT-13

Virginia Department of Taxation

MONTHLY REPORT OF CIGARETTE STAMPING AGENT

Name	Month/Year	Mail To: Department of Taxation P. O. Box 715 Richmond, VA 23218-0715
Trading As	Permit Number	
Number and Street		
City or Town, State, ZIP Code		

SECTION I — Cigarette Reconciliation	Packs of 20	Packs of 25
1. Balance of all unstamped cigarette packs on hand first day of month		
2. Total unstamped cigarette packs received during month (from Schedule A)	+	+
3. Total unstamped cigarette packs available (add lines 1 and 2)	=	=
4. Total unstamped cigarette packs sold during month (from Schedule C)	-	-
5. Total cigarette packs stampable during month (line 3 minus line 4)	=	=
6. Total Virginia stamped cigarette packs during month (from Schedule D)	-	-
7. Unstamped cigarette packs returned to manufacturer	-	-
8. Balance of all unstamped cigarette packs on hand last day of month (line 5 minus lines 6 and 7)	=	=

SECTION II—Stamp Reconciliation		
9. Balance of Virginia Cigarette Revenue Stamps on hand first day of month		
10. Total Virginia Cigarette Revenue Stamps received during month (from Schedule B)	+	+
11. Total (add lines 9 and 10)	=	=
12. Total Virginia Cigarette Revenue Stamps affixed during month (from Schedule D)	-	-
13. Returns and Other Adjustments (see instructions)	-	-
14. Balance of Virginia Cigarette Revenue Stamps on hand last day of month (line 11 minus lines 12 and 13)	=	=

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-13) - Packages of Unstamped Cigarettes Received During Month - Include cigarettes imported from outside the United States.

Name _____

Month/Year _____

Date Received	Invoice Number	Invoice Date	Received From	Number of Packs

Separate sheets may be used in lieu of Schedule A and attached to the report (Enter on Form TT-13, Line 2) ► **TOTAL**

Schedule B (TT-13)

Virginia Cigarette Revenue Stamps Received During Month

Name _____

Month/Year _____

Date Received	Statement Number (From Form TT-3)	Number of Stamps
Total Number of Stamps Received During Month (Enter on TT-13, Line 10)		

SCHEDULE C, Part 1 (TT-13) - Sales to Other States - List names and addresses of all persons to whom packs were sold not bearing a Virginia Cigarette Revenue Stamp.

Name _____

Month/Year _____

Invoice Date	Invoice Number	State	Sold To	Address	Brands	Number of Packs

Sub-total Part 1 (Add to Sub-total, Part 2) ►

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SCHEDULE C, Part 2 (TT-13) - 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

Sub-total Part 2

Sub-total Part 1

TOTAL (Enter on TT-13, Line 4) ►

SCHEDULE D
(TT-13)

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 Brand Family/Name	B From Whom Each Pack of Cigarettes Was Purchased		C Number of Packs Stamped	D Pack Size	
	Name	Address		20	25

Total Packs (Enter on TT-13, Lines 6 and 12) _____

INSTRUCTIONS FOR PREPARING FORM TT-13 MONTHLY REPORT OF CIGARETTE STAMPING AGENT

Purpose

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

A completed TT-13 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-13, 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-13.

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 unstamped cigarette packs in inventory on the first day of the reporting period.

Line 2: Enter the number of unstamped packs of cigarettes that were received during the month (from Schedule A).

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

Line 4: Total unstamped cigarette packs sold during month. Enter the Total from Schedule C, Parts 1 and 2.

Line 5: Enter the difference between Lines 3 and 4.

Line 6: Enter the total number of cigarette packs affixed with a Virginia Revenue stamp during the month from Schedule D.

Line 7: Enter number of unstamped cigarette packs returned to manufacturer during the month (Stamped returns would be included in Schedule D totals).

Line 8: Enter the result of Line 5 minus lines 6 and 7. This is your unstamped cigarette inventory (in packs) at the end of the month.

Section II–Stamp Movement Reconciliation

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

Line 9: Enter your beginning Virginia Cigarette Revenue Stamp inventory. This should equal Line 14 from the previous month.

Line 10: Enter total number of Virginia Cigarette Revenue Stamps purchased during the month, as reported on Schedule B.

Line 11: Enter the sum of lines 9 and 10.

Line 12: Enter total Virginia Cigarette Revenue Stamps affixed from Column C of Schedule D.

Line 13: Enter number of Virginia Cigarette Revenue Stamps returned to the manufacturer or Department of Taxation, for credit. Enter any other inventory adjustments. Any other adjustments must be explained in a separate attachment.

Line 14: Enter the result of line 11 minus lines 12 and 13. This is your ending Virginia Cigarette Revenue Stamp inventory.

Report Verification and Contact Information: The company representative submitting the TT-13 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-13 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-13. The TT-13 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 unstamped cigarettes received into inventory during the month. 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, Part 1: List names and addresses of all non-Virginia customers to whom cigarette packs, without a Virginia Cigarette Revenue Stamp, were sold during the month. Indicate the state to which cigarette excise taxes were paid.

Schedule C, Part 2: List names and address of all 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 cigarette packs 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 cigarettes were purchased.

Column C: Enter the number of cigarette packs to which you affixed the Virginia Cigarette Revenue Stamp. Do not include cigarette packs 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-13 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-13 to:
Tobacco Unit
Department of Taxation
P.O. Box 715
Richmond, VA 23218-0715

Assistance

For Form TT-13 information and assistance, contact the Tobacco Unit at 804-371-0730, or e-mail your inquiry to: tobacco@tax.virginia.gov.