



Utah State Tax Commission  
210 N 1950 W • SLC, UT 84134 • www.tax.utah.gov

**TC-553**

Rev. 6/10

# Tobacco Products Tax Return

Name and address (please correct any errors)

Federal ID Number
▲ Use this number for all references ▲
Tax Period
Due Date

Check box if AMENDED and enter correct REPORT PERIOD (above) being amended.

- Product received from manufacturer .....
- Product exported .....
- Tax-paid purchases included in line 1 .....
- Other deductions (attach schedule and explanation) .....
- Total deductions (add lines 2, 3 and 4).....
- Product for sale in Utah (line 1 less line 5).....
- Tax rate.....
- Net tax due** (line 6 multiplied by line 7) .....

<b>A Moist Snuff</b> (net weight in ounces)		
1A		OZ.
2A		OZ.
3A		OZ.
4A		OZ.
5A		OZ.
6A		OZ.
7A	<b>1.83</b>	
8A		<b>00</b>

<b>B All Other Tobacco Products</b> (manufacturer's sales price)		
1B		<b>00</b>
2B		<b>00</b>
3B		<b>00</b>
4B		<b>00</b>
5B		<b>00</b>
6B		<b>00</b>
7B	<b>.86</b>	
8B		<b>00</b>

9. **Total tax due on all tobacco products** (add line 8, column A and column B)..... **9** **00**

I declare under the penalties provided by law that to the best of my knowledge this is a true, complete and correct return.

Authorized Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_ Telephone \_\_\_\_\_

### TOBACCO PRODUCTS TAX RETURN – TC-553

Federal ID Number	Filing Period	Due Date

Amount Paid **00**

Make check or money order payable to the Utah State Tax Commission.  
Do not send cash. Do not staple check to this coupon. Detach check stub.

UTAH STATE TAX COMMISSION  
TOBACCO PRODUCTS TAX RETURN  
210 N 1950 W  
SLC UT 84134-3500



# Tobacco Products Tax Return Instructions

## General Information

Tobacco products include cigars, cigarette tobacco (roll-your-own), chewing tobacco, pipe tobacco and other tobacco products prepared for chewing or smoking. Tobacco products do not include cigarettes.

Effective May 11, 2010, *moist snuff* is defined as tobacco that is:

- finely cut, ground or powdered,
- has at least 45 percent moisture content, and
- is not meant to be smoked or placed in the nasal cavity.

Moist snuff may include single-use pouches of loose tobacco, such as Skoal Bandits, Timberwolf packs and Copenhagen pouches, if that product has at least 45 percent moisture content.

If you are required to pay tax on tobacco products that could be considered moist snuff:

1. Obtain documentation from the manufacturer for all tobacco that is finely cut, ground or powdered, is not meant to be smoked or placed in the nasal cavity, and, other than single-use pouches of loose tobacco, is not packaged, sold or distributed in single-use units.
2. You must keep moisture content documentation given to you by the manufacturer for review by the Tax Commission for three years.
3. You are not liable for nonpayment or underpayment of tax if you rely, in good faith, on the manufacturer's documentation.

Note: Because moist snuff must have moisture content of 45 percent or more, some products may be taxed as moist snuff if bought before May 11, 2010 and taxed as other tobacco products if bought beginning May 11, 2010.

Report all tobacco products purchased during the reporting period.

## Line-by-Line Instructions

Column A Enter the net weight, as listed by the manufacturer, of moist snuff.

Column B Enter the manufacturer's net sales price for all other tobacco products purchased.

Line 1 Enter the net weight (moist snuff) or the manufacturer's net sales price (other tobacco products) for all products received from the manufacturer.

The manufacturer's net sales price is the amount charged by the manufacturer after deducting discounts and adding freight charges. If the manufacturer's sale price is not known, multiply the retail sales price including tobacco tax by 0.60.

Line 2 Enter the net weight (moist snuff) or the net sales price (other tobacco products) for all sales delivered outside Utah by the seller or by a common carrier. A registered dealer who purchases tobacco products upon which tax has been paid and then sells the products outside Utah may apply for credit on the next quarterly return. Tax on tobacco products purchased for sale outside of Utah must be paid at the time of purchase if delivery is made within Utah.

Line 3 Enter the net weight (moist snuff) or the net sales price (other tobacco products) for purchases on which tax was already paid.

Line 4 Deduct unsellable merchandise included on line 1 or unsellable tobacco products upon which the tax has been paid during a previous tax period. The taxpayer must keep supporting documents for merchandise returned to the factory for credit. Any unsellable tobacco products that are not returned to the factory for credit must be destroyed in the presence of a Tax Commission agent before credit will be allowed.

If you have questions, contact the Tax Commission at 801-297-3533 or 1-800-662-4335, ext. 3533. Or visit our website: [tax.utah.gov](http://tax.utah.gov).

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If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at 801-297-3811 or TDD 801-297-2020. Please allow three working days for a response.