

TC-553, Tobacco Products Tax Return Excel Instructions

Complete the TC-553 if you are a tobacco products distributor; manufacturer or wholesaler with sales in Utah; if you affix Utah cigarette stamps; if you operate a cigarette rolling machine(s); or if you are a non-participating manufacturer (NPM) of cigarettes or roll-your own (RYO) tobacco. Tobacco products include cigars (all sizes), cigarette tobacco (roll-your-own), chewing tobacco, pipe tobacco and other tobacco products for chewing or smoking. Tobacco products do not include cigarettes.

Complete the entire form and keep supporting documentation in case of audit.

Use [these resources](#) if you need further assistance, including **definitions** of items reported on this form.

Note: This is the only approved TC-553 template for uploading your data.

General Template Instructions

Follow these steps to complete and submit your return:

1. Complete and save your return.
2. Go to [Taxpayer Access Point \(TAP\)](#).
3. Upload your file.

Important

- Don't copy or alter cells or their formatting.
- Don't leave blank lines in the spreadsheet. It will cause errors.
- Dropdown menus have been provided where possible.

Saving your File

Save as an .xls file and remember the name to upload.

This spreadsheet has the following tabs:

Instructions

TC-553

TC-553, Schedule A

TC-553, Schedule B

TC-553, Schedule C

TC-553, Schedule D

TC-553, Schedule E

TC-553, Schedule F

TC-553, Schedule G1

TC-553, Schedule G2

TC-553, Schedule H

Main Return Instructions

Fill in all the header information on the TC-553 tab (Business Name, Account #, Filing Period, etc.). If this is an amended return, select "X" from the dropdown box by "Amended." File amended returns with corrected amounts, not net amounts.

In order to complete the return, you must file the schedules first. In the upper part of the return, there are links for the schedules you may need to file. Select "X" from the dropdown in the small green box (near the schedule links) on the TC-553 tab for all schedules that **do not** apply to you. Also select "X" if you did not have any activity for that schedule this quarter. If the schedule is not filed and the box is not checked, you will get an error when importing the TC-553 return.

Schedules

If you do any of the following, **fill out the designated schedule(s)**:

- purchase moist snuff, little cigars or other tobacco products (OTP) . . . **Schedules A, B, C & D**
- affix stamps to cigarette packs **Schedule E**
- sell RYO tobacco **Schedule F**
- operate a cigarette rolling machine(s) **Schedule G**
- are an NPM manufacturer of cigarettes or RYO **Schedule H**

Start entering your schedule data on the first green line (on most schedules that is row 14). **Do not leave blank lines in the schedule.** Data entered below a blank line will not import.

The values you enter into the schedules (see following instructions) will automatically populate in the correct section and on the proper line of the return. After you have finished with the schedules, the only entry that you may need to make is in the last section "Cigarettes Produced by Rolling Machines," line 25. When you have completed your entries, the return will auto-calculate the total.

Failure to complete all schedules that apply to you could result in penalties.

TC-553 Schedule A Instructions

General Instructions: Complete Schedule A if you purchased any tobacco products (including, moist snuff, little cigars or OTP) tax free or tax paid.

Column Instructions: On each line, enter products received from a single manufacturer.

Column A	Enter the manufacturer's name
Column B	Enter the seller's state
Column C	Enter the total OUNCES of moist snuff you received
Column D	Enter the total STICKS of little cigars you received
Column E	Enter the total MANUFACTURER'S PRICE (including shipping) of OTP you received

TC-553 Schedule B Instructions

General Instructions: A licensed dealer may receive a refund of taxes paid on exported tobacco products if it keeps in its records:

1. a signed affidavit that the product was exported,
2. the name of the product manufacturer if an NPM,
3. the name and address of the purchaser, and
4. a written statement from the purchaser confirming receipt of the exported product. File Schedule B with your TC-553 return if you exported any tobacco products (including, moist snuff, little cigars or OTP).

Column Instructions: On each line, enter products exported to a single purchaser.

Column A	Enter the purchaser's name
Column B	Enter the purchaser's state
Column C	Enter the total OUNCES of moist snuff you exported
Column D	Enter the total STICKS of little cigars you exported
Column E	Enter the total MANUFACTURER'S PRICE (including shipping) of other tobacco products you exported

TC-553 Schedule C Instructions

General Instructions: Complete Schedule C if you purchased tax-paid tobacco products (including, moist snuff, little cigars or OTP) you reported on Schedule A.

Column Instructions: On each line, enter products received from a single seller.

Column A	Enter the seller's name.
Column B	Enter the seller's state.
Column C	Enter the total OUNCES of moist snuff you purchased tax paid.
Column D	Enter the total STICKS of little cigars you purchased tax paid.
Column E	Enter the total MANUFACTURER'S PRICE (including shipping) of OTP you purchased tax paid.

TC-553 Schedule D Instructions

General Instructions: Complete Schedule D to claim a deduction for tax-paid product that you have destroyed or returned to the manufacturer. Provide an explanation for each deduction, and keep supporting documentation, including destruction affidavit, credit memo, proof the tax was paid, etc.

Column Instructions: On each line, enter products received from a single manufacturer.

Column A	Enter the manufacturer's name
Column B	Enter the reason for the deduction

- Column C Enter the total OUNCES of moist snuff you destroyed or returned to manufacturer
- Column D Enter the total STICKS of little cigars you destroyed or returned to manufacturer
- Column E Enter the original amount paid for OTP you destroyed or returned to manufacturer.

TC-553 Schedule E Instructions

General Instructions: Complete Schedule E if you affix Utah stamps to cigarette packs.

Column Instructions: Report only one brand family on each line. If the manufacturer reported in column A is a participating manufacturer (PM), use columns C and D to report the stamps. If the manufacturer is a non-participating manufacturer (NPM), use columns E and F.

- Column A Enter the manufacturer's name.
- Column B Enter brand family.
- Column C Enter the number of PM 20-pack stamps affixed.
- Column D Enter the number of PM 25-pack stamps affixed.
- Column E Enter the number of NPM 20-pack stamps affixed.
- Column F Enter the number of NPM 25-pack stamps affixed.

No amounts from this schedule are carried to the TC-553 tab.

TC-553 Schedule F Instructions

General Instructions: Complete Schedule F with your TC-553 return if you sell RYO tobacco products. If you are a rolling machine operator, do not include ounces of RYO sold for use in on-site rolling machines. Report those ounces on Schedule G.

Column Instructions: Report only one brand family on each line. If the manufacturer reported in column A is a participating manufacturer (PM), use column C to report the ounces. If the manufacturer is a nonparticipating manufacturer (NPM), use column D.

- Column A Enter the manufacturer's name.
- Column B Enter brand family.
- Column C Enter the number of PM ounces you sold.
- Column D Enter the number of NPM ounces you sold.

No amounts from this schedule are carried to the TC-553 tab.

TC-553 Schedule G Instructions

General Instructions: Complete Schedule G part 1 and Schedule G part 2 if you are a cigarette rolling machine operator.

(G1) Part 1 – RYO Tobacco Used: Report only one brand family on each line.

- Column A Enter the manufacturer's name.
- Column B Enter the name of the distributor or supplier.
- Column C Enter the brand family.
- Column D Enter the number of ounces you purchased or received to produce cigarette sticks.

(G2) Part 2 – Cigarettes Produced: Report only one machine on each line.

Column A Enter the total ounces of RYO tobacco used in the machine.

Column B The beginning meter count is the machine's meter number on the first day of the filing period. **Note:** Unless the machine has been serviced, this will be one number greater than the machine's ending meter count for the previous period.

Column C The ending meter count is the machine's meter number on the last day of the filing period.

TC-553 Schedule H Instructions

General Instructions: Complete Schedule H if you are an NPM selling cigarettes or RYO tobacco product in Utah, and are required to make quarterly deposits into an escrow account. See Utah Code §59-14-602(3)(c).

NPM Sales: Report only one brand family on each line.

Column A Enter the brand family.

Column B Enter the number of cigarette sticks you sold.

Column C Enter the ounces of RYO you sold.

Escrow Calculation Section:

Line 7 Enter the amount you actually paid into the escrow account for this period. Retain proof of deposit(s) from your financial institution. Proof must include the account number of the Utah sub-account, the deposit date and the deposit amount. Proof may be a receipt or a letter from your financial institution.

No amounts from this schedule are carried to the TC-553 tab.

References/Resources

Definitions

Moist Snuff is 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 meets the moist snuff criteria (see above).
2. You must keep the manufacturer's moisture content documentation for Tax Commission review for three years. You are not liable for nonpayment or underpayment of tax if you rely, in good faith, on the manufacturer's documentation.

Little Cigars

A little cigar is a roll for smoking, made wholly or in part of tobacco, that uses an integrated cellulose acetate filter and that is wrapped in a substance containing tobacco.

Other Tobacco Products (OTP) are products containing tobacco that do not meet the definitions of "cigarette," "moist snuff" or "little cigars." Examples include: cigars, RYO tobacco, pipe tobacco, shisha, snus, etc. This list is not all-inclusive.

Rolling Machine Operators (RMO) Effective July 1, 2013, RMOs must certify with the Tax Commission (form TC-550) prior to bringing rolling machines into Utah. This certification must be renewed annually by December 31. Operators must file a TC-553 quarterly to report and pay taxes on cigarettes produced by a rolling machine(s).

References/Resources

- [Publication 51, Utah Approved Tobacco Manufacturers and Cigarette/RYO Brands](#)
- [Publication 65, Tax Information for Retailers, Distributors and Stampers of Cigarettes and Tobacco Products](#)

Returns and Schedules: You may be penalized if you do not file the correct forms and schedules. See tax.utah.gov/tobacco/ for the forms and schedules you must file.

Information Updates: Contact the Tax Commission immediately if account information changes. Submit changes on the following forms:

TC-69, *Utah State Business and Tax Registration* — open a new business or change ownership

TC-69C, *Notice of Change for a Tax Account* — change address, close an outlet or account, and add or remove an officer or owner.

Taxpayer Resources: The Tax Commission offers online workshops to help taxpayers understand Utah taxes. Visit tax.utah.gov/training for a list of all training resources. If you need more information or access to online services, forms or publications, visit the Tax Commission's home page at tax.utah.gov.

You may also write or visit the Utah State Tax Commission at 210 North 1950 West, Salt Lake City, UT 84134-0400, or phone 801-297-2200 (1-800-662-4335 outside the Salt Lake area). You can email questions to taxmaster@utah.gov.

For accommodations 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.