



## General Instructions

Mail or deliver this return and the tax due to the Utah State Tax Commission, 210 North 1950 West, Salt Lake City, UT 84134.

## Definitions

“**Cigarette**” means any roll for smoking made wholly or in part of tobacco, irrespective of size or shape, and whether or not such tobacco is flavored, adulterated, or mixed with any other ingredient, the wrapper or cover of which is made of paper or any other substance or material except tobacco.

“**Nonparticipating manufacturer**” (NPM) means a tobacco product manufacturer that is not a participant in the Master Settlement Agreement entered into on Nov. 23, 1998 by the State of Utah and leading U.S. tobacco product manufacturers.

To identify NPM products, see Publication 51, available on the Tax Commission’s website at [tax.utah.gov/forms/](http://tax.utah.gov/forms/). NPM products are highlighted and identified by brand name.

“**Participating manufacturers**” are those other than “nonparticipating manufacturers.”

## Distributor Information

Utah Code §59-14-206 authorizes the Tax Commission to sell cigarette stamps to persons holding a valid cigarette license. Unused stamps may be redeemed within two years of purchase.

If you have a sufficient bond, you may buy stamps on credit for a period of up to 60 days. The face value of stamps bought on credit may not exceed 90 percent of your bond. Requests to buy stamps on credit must be signed by the licensee in the case of individual ownership, a partner in the case of a partnership, or an authorized officer of the corporation in the case of a corporation.

Keep a copy of this form for your records. A receipt with a payment coupon will be returned with the stamp order. When making payment on a credit order, enter the amount being remitted on the payment coupon and return with your payment to the Tax Commission.

If you have questions, contact the Utah State Tax Commission at 801-297-3533 or 1-800-662-4335 ext. 3533 if outside the Salt Lake area. You may also visit our website at [tax.utah.gov](http://tax.utah.gov).

---

If you need 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.