

~ Important Notice ~ Utah Tobacco Tax Updates

Combined Tax Return & Filing Requirements

In an effort to simplify the process of filing tobacco tax returns, **effective July 1, 2013:**

- Forms TC-552, TC-554, TC-555 and TC-562 will no longer be used for periods ending after June 30, 2013. (The old forms will still be used for filing periods ending *on or before* June 30, 2013.)
 - The tobacco tax return and the forms above will be combined into a single tax return with schedules for specific tobacco related business activities.
- **You will now file quarterly** using the **new TC-553, Tobacco Products Tax Return.**
 - Use the new tobacco tax return and schedules when you file your July-September quarterly period, which is due on or before October 31, 2013.
 - If you have filed monthly prior to July 2013, you will change to quarterly. For example, you will not file a separate monthly return or report for July, August or September. You will combine the July, August and September information and file quarterly using the new TC-553.
- File your tobacco tax return with schedules and pay your taxes online using our secure Taxpayer Access Point (TAP) at **taxexpress.utah.gov.**
 - If you use the upload feature in TAP, a DRAFT template will be available beginning July 1, 2013.
 - You may go to TAP at **taxexpress.utah.gov** and choose Download Template under the For Businesses column.
 - Check regularly for updates to templates and instructions so you can program any system changes that may be needed to upload the new TC-553 and schedules.

License Renewal Changes

- If you have multiple locations, **we will set all licenses to renew on the same date.**
 - A one-time reduction in the length of time your licenses are valid may happen when the renewal dates for all licenses are set to the same date.
- As this change is made, we will send a combined renewal notice that will list the license(s) that need to be renewed and remind you of the due date for the renewal.
- When the time comes, file your TC-38B License Renewal and pay \$20 for each license you renew. File your renewal and pay online using TAP at **taxexpress.utah.gov.**

Legislative Updates

Effective July 1, 2013, legislation puts in place **new requirements if you operate a Roll Your Own Machine.**

- You must review the revised Pub 65, *Tax Information for Retailers, Distributors and Stampers of Cigarettes and Tobacco Products* online at **tax.utah.gov** if you plan to operate a Roll Your Own Machine.

Please Note

- You may be required to file other forms based on your tobacco related business activities. They will be available online, through your TAP account and may include:
 - TC-79, *Cigarette Revenue Stamps Order Form*
 - TC-557, *Utah State Cigarette and Tobacco PACT Act Monthly Report*
 - TC-564, *Tobacco/Cigarette Tax Refund Request*

Contact Information

If you have any questions, please call the Taxpayer Services Division's Technical Research Unit at [!pstrTPSTechRchCallCtr] or toll free at [!pstrTPSTechRchCallCtr800] or email us at taxmaster@utah.gov (email is not secure and personal information can be discovered during transmission). You may also write to the Taxpayer Services Division at the address at the top of this notice.

Respectfully,
Taxpayer Services Division