

TC-553, Tobacco Products Tax Return Excel Instructions

For tax periods ending June 30, 2020

Complete form TC-553 if you:

- Are a tobacco products distributor,
- Are a manufacturer or wholesaler with sales in Utah,
- Affix Utah cigarette stamps,
- Operate a cigarette rolling machine(s) or,
- Are a non-participating manufacturer (NPM) of cigarettes or roll-your-own (RYO) tobacco.

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

General Template Instructions

You can only enter data in fields shaded yellow or green. Do not copy or alter cells in the template or change formatting.

Follow these steps to file your return:

1. Complete your return.
2. Save your return as an .xls file.
3. Go to [Taxpayer Access Point \(TAP\)](#).
4. Upload your return.

Main Return Instructions

- The main return is the spreadsheet's "TC-553" tab.
- Fill in all the header information (fields shaded yellow). To file an amended return, select "X" from the "Amended" dropdown box. File amended returns with corrected amounts, not net amounts.
- To complete the return, enter your amounts on the schedules. As you complete each schedule the template will automatically bring those numbers over to the main return. You do not need to enter any amounts on the main return unless you operate rolling machines, in which case you must enter data on line 33.

- Click the links for the schedules that are at the top of the return. Select “X” from the green dropdown box for each schedule that **does not** apply to you. Also, select “X” if you did not have any activity for a schedule. If you leave a schedule blank, and do not check the box, you will get an error when uploading the TC-553 return.

Schedules

Fill out the schedule(s) related to your business activities:

tobacco products (OTP)	Schedules A, B, C & D	Buy moist snuff, little cigars or other
	Schedule E	Affix stamps to cigarette packs
	Schedule F	Sell RYO tobacco
	Schedules G1, G2	Operate a cigarette rolling machine(s)
	Schedule H	NPM manufacturer of cigarettes or RYO

Start entering your data on the first green line. **Do not leave** blank lines – data entered below a blank line will not import.

Note: Some schedules do not have data that carries over to the main return. You must still fill out those schedules.

TC-553 Schedule A

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

Column Instructions: Report products received from a single manufacturer on each line.

Column A Manufacturer’s name

Column B Seller’s state

Column C TOTAL OUNCES of moist snuff you received

Column D Total STICKS of little cigars you received

Column E Total MANUFACTURER’S PRICE (including shipping) of OTP you received

TC-553 Schedule B

Complete Schedule B if you exported any tobacco products (moist snuff, little cigars or OTP)

A licensed dealer may receive a refund of taxes paid if they keep in their records:

1. A signed affidavit that the product was exported,
2. The name of the product manufactured if NPM,
3. The name and address of the purchaser, and
4. A written confirmation of receipt from the purchaser.

Column Instructions: Report products exported to a single purchaser on each line.

Column A Purchaser's name

Column B Purchaser's state

Column C Total OUNCES of moist snuff you exported

Column D Total STICKS of little cigars you exported

Column E Total MANUFACTURER'S PRICE (including shipping) of other tobacco products you exported

TC-553 Schedule C

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

Column Instructions: Report products received from a single seller on each line.

Column A Seller's name

Column B Seller's state

Column C Total OUNCES of moist snuff you purchased tax paid

Column D Total STICKS of little cigars you purchased tax paid

Column E Total MANUFACTURER'S PRICE (including shipping) of OTP you purchased tax paid

TC-553 Schedule D

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. Keep supporting documentation (destruction affidavit, credit memo, proof the tax was paid, etc.).

Column Instructions: Report products received from a single manufacturer on each line.

Column A Manufacturer's name

Column B Reason for the deduction

Column C Total OUNCES of moist snuff you destroyed or returned to manufacturer

Column D Total STICKS of little cigars you destroyed or returned to manufacturer

Column E Original amount paid for OTP you destroyed or returned to manufacturer

TC-553 Schedule E

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. If the manufacturer is a non-participating manufacturer (NPM), use columns E and F.

Column A Manufacturer's name
Column B Brand family
Column C Number of PM 20-pack stamps affixed
Column D Number of PM 25-pack stamps affixed
Column E Number of NPM 20-pack stamps affixed
Column F Number of NPM 25-pack stamps affixed

TC-553 Schedule F

Complete Schedule F if you sell RYO tobacco products.

If you are a rolling machine operator do not include ounces of RYO sold for the use in on-site rolling machines. Report those ounces on schedule G1 and schedule G2.

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. If the manufacturer is a non-participating manufacturer (NPM), use column D.

Column A Manufacturer's name
Column B Brand family
Column C Number of PM ounces you sold
Column D Number of NPM ounces you sold

TC-553 Schedule G1

Complete schedule G part 1 if you are a cigarette rolling machine operator.

Column Instructions: Report only one brand family on each line.

Column A Manufacturer's name
Column B Name of the distributor or supplier
Column C Brand family
Column D Number of ounces you purchased or received to make cigarette sticks

TC-553 Schedule G2

Complete Schedule G part 2 if you are a cigarette rolling machine operator.

Column Instructions: Report only one machine on each line.

Column A 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 (unless the machine has been serviced, this will be one number greater than the machine's 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

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

Escrow Calculation Instructions:

On line 7, enter the amount you actually paid into the escrow account for this period. Keep proof of deposit(s). 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.

Column Instructions: Report only one brand family on each line.

Column A Brand family

Column B Number of cigarette sticks you sold

Column C Ounces of RYO you sold

More Information

For more information, see [Pub 65, Tax Information for Cigarettes, Tobacco Products and Electronic Cigarette Products](#), or visit our website at tax.utah.gov

For help with this return, email taxmaster@utah.gov or call 801-297-2200 or 1-800-662-4335.

If you need an accommodation under the Americans with Disabilities Act, email taxada@utah.gov, or call 801-297-3811 or TDD 801-297-2020. Please allow three working days for response.