

TC-69 Schedule TOB Cigarette and Tobacco

TC-69TOB
Rev. 6/20

EIN/SSN: _____

You must have a Sales and Use Tax license in order to register for a tobacco account. If you do not already have one, also mark the Sales and Use Tax License checkbox in section 1a of the TC-69 and attach TC-69STC.

Cigarette stampers and tobacco wholesale distributors must pay a \$30 license fee and provide a bond. Sellers of e-cigarette substances and prefilled e-cigarettes must also provide a bond. Get a surety or performance bond from an insurance company. Attach the bond to TC-69, or forward the bond after submitting the form.

Fill out this schedule and attach it to your TC-69 form to register for any of the following:

- Cigarette, Tobacco, E-Cigarette license
- Cigarette stamper (bond required)
- Tobacco products distributor (bond required)
- Out of state cigarette/tobacco PACT Act delivery shipper

If you will sell cigarettes, e-cigarettes and/or tobacco products (including vending machine sales) from more than one fixed Utah location, file a separate TC-69 and TC-69TOB for each business location.

See Pub 65, Tax Information for Cigarettes, Tobacco Products and Electronic Cigarette Products

1a. Describe the nature of your business in detail (include the types of products sold).

1b. When will you start selling or making purchases?

Month	Day	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

1c. Business Activities

Check each box where your answer is "yes." Notify the Tax Commission if any of the information changes.

1. Will you purchase tobacco products (shisha; moist snuff; RYO, pipe and chewing tobacco; snus; etc.) tax-free for sale in Utah?

• **Bond required. Check "Tobacco Products Distributor" on TC-69 (1a) and attach bond.**

The cash or surety bond value must equal your estimated quarterly tobacco products tax (\$500 minimum). The Tax Commission may require you to increase your bond if your actual tax is greater than the estimated amount.

➔ **Estimate your tobacco products tax for a quarterly reporting period:**

\$ _____

2. Will you purchase unstamped cigarettes and affix a Utah stamp prior to sale or distribution?

• **Bond required. Check "Cigarette Stamper" on TC-69 (1a) and attach bond.**

The minimum value of the cash or surety bond is \$500.

Note: Unpaid cigarette stamp purchases may not exceed 90 percent of your bond value.

3. Will you make retail sales of cigarettes and/or tobacco products (RYO tobacco, shisha, moist snuff, etc.)?

• **Bond required for cigarette sales unless:**

a) the only products you purchase for sale are stamped cigarettes (no other tobacco products), AND

b) you file form TC-722, *Retail Sales of Stamped Cigarettes Affidavit*.

4. Will you sell electronic cigarettes or electronic cigarette substances?

• **Bond required if you purchase untaxed e-cigarette substances or untaxed prefilled e-cigarettes. Check "E-cigarette Seller" on TC-69 (1a) and attach bond.**

The minimum value of the cash or surety bond is \$500.

5. Are you a Participating Manufacturer of cigarettes or RYO tobacco?

6. Are you a Non-participating Manufacturer of cigarettes or RYO tobacco?

7. Will you operate a cigarette rolling machine in Utah?

• **Certification required. Attach form TC-550.**

8. Are you subject to the PACT Act and will you ship cigarettes and/or tobacco products into Utah from another state or country?

USTC Use Only

1. distributor
2. stamper
3. retailer
4. e-cig/retail
5. PM mfg
6. NPM mfg
7. RMO
8. PACT