



A

Do you need to apply for a Cigarette & Tobacco License?

Please answer the following questions:

1. Do you sell e-cigarettes to retailers?

Yes / No

2. Do you currently have a distributor license for cigarettes and tobacco?

Yes / No

If **Yes**, write your account number on the **Summary**.

If you answered “Yes” to Question 1, and “No” to Question 2, you must become licensed as a cigarette and tobacco distributor.

1. Complete form TC-69, Utah State Business and Tax Registration, and form TC-69 Schedule TOB, Cigarette and Tobacco. All forms are available on our website at tax.utah.gov.
2. You must post either a surety bond or a cash bond if you sell e-cigarette products to Utah retailers. The minimum value of the bond is \$500.
 - a. To post a surety bond, complete TC-763E, E-cigarette Tax Surety Bond, and send us the original bond and form TC-763E.
 - b. To post a cash bond, use our secure Taxpayer Access Point (TAP) at tap.utah.gov.
 - c. Mail the application along with the required \$30 fee to the address on the application.
3. Section 1b of Form TC-69 Schedule TOB asks, “When will you start selling or making purchases?” Enter **04/01/21**.

B



Checklist:

Complete and return the following documents in the envelope provided, or email to shaneduvall@utah.gov:

- Forms titled **Purchases Worksheet** and **Worksheet** that help calculate tax and interest due.
- Form titled **Summary**.
- Check payable to Utah State Tax Commission for payment of computed tax and interest due, if applicable.
- Form titled **Checklist & Questionnaire**.
- Form **TC-69, UTAH STATE BUSINESS AND TAX REGISTRATION and Schedule TOB, Cigarette and Tobacco**, if applicable.

C

How can we do better?

In order to serve you better, please evaluate your experience with this Self-Review:

1 ... 2 ... 3 ... 4 ... 5 ... 6 ... 7 ... 8 ... 9 ... 10
 Poor Excellent

We appreciate any comments on how we can improve the Self-Review process.

(Please use the back of this form if necessary.)



STATE OF UTAH

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134

WORKSHEET

Self-Review – E-Cigarette Products

Your reply is due:
Monday, July 12, 2021

Name: _____

Utah Tobacco Account Number: _____

Address: _____

Self-Review Period: 07/01/2020 - 03/31/2021

Table with 7 columns: (1) Period Ending, (2) E-Cigarette Tax Rate, (3) Total of E-Cigarette Amount Received, (4) Total Tax Due [(2) x (3)], (5) Interest Factor*, (6) Interest Due [(4) x (5)], (7) Total Tax and Interest Due by Period [(4) + (6)]. Rows include periods 9/30/2020, 12/31/2020, and 3/31/2021.

Totals

\$ []

\$ []

Complete the following if making early or late payment:

Total of Tax Due in Column (4) \$
X Daily Interest Factor** X 0.00005479
= Daily Interest \$
X Number of Days Early or Late X
=Interest Adjustment (+/-) \$ []

Total Amount Due

\$ []

*Note: Simple interest is calculated using 4% per annum to December 31, 2020, and 2% after December 31, 2020.
**Note: The daily interest factor is calculated by dividing the current interest rate of 2% by 365.



STATE OF UTAH

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134

SUMMARY

Self-Review – E-Cigarette Products

Your reply is due:

Monday, July 12, 2021

A

Signature and Date:

Please sign and date below.

I declare under penalty of perjury that the information below is true and accurate to the best of my knowledge.

Signature and Title

Date

B

Name and Address:

Please provide the following information.

Contact Name: Business Name:

Mailing Address:

City, State, Zip: Tobacco Tax Account #:

Day Phone Number: Federal ID / SSN:

Email Address: Letter ID #:

C

Tax and Interest Due:

Enter the tax and interest totals for each quarter below

Table with 2 columns: Quarter Total, Tax and Interest Due (From Worksheet). Rows include 9/30/2020, 12/31/2020, 3/31/2021, Interest Adjustment, and Total Amount Due.

D

No Tax Due:

If no tax is due, check the box below, and Indicate why no tax is due.

No tax is due for the following reason:

Multiple horizontal lines for providing reasons for no tax due.

MASTER FILE

