

STATE OF NEW JERSEY DEPARTMENT OF THE TREASURY DIVISION OF TAXATION PO BOX 269 TRENTON, NJ 08695-0269

July 10, 2009

NOTICE TO CIGARETTE DISTRIBUTORS

Recently, a Cigarette Floor Tax Return was mailed to each Licensed Cigarette Distributor, both resident and non-resident, which required an additional tax be paid in full on all inventory by September 1, 2009.

This additional tax created a need for each distributor to increase the amount of the surety bond posted, which puts an additional burden on the industry. Pursuant to the authority in N.J.S.A. 54:32B-17(b), the Division's Acting Director has agreed to allow all Licensed Cigarette Distributors to remit the cigarette floor tax on an installment basis.

Licensed Cigarette Distributors may remit the floor tax in two (2) installment payments, each consisting of 50% of the total tax due as reported on line 5 of the Cigarette Floor Tax return. The first installment is due on September 1, 2009, and must be mailed together with the recently issued Cigarette Floor Tax Return and corresponding payment voucher in the envelope provided. If needed, the Cigarette Floor Tax return may be obtained by accessing the Division of Taxation Web site at http://www.state.nj.us/treasury/taxation/prntmisc.shtml#cigarette

The subsequent payment which is the balance of the total tax due, is due on November 1, 2009. Both the voucher and the subsequent payment should be mailed to the New Jersey Division of Taxation, Cigarette Floor Tax Unit, PO Box 187, Trenton, NJ 08695-0187.

The following worksheet is provided to assist you in computing the amounts of installment payments due, as well as to record the dates these payments were made.

INSTALLMENT CALCULATION (Keep For Your Records – Do Not File)					
		<u>Amount</u>	Date Paid		
1.	Total Tax Due (Line 5 – Floor Tax Return)				
2.	Voucher 1 Due 09-01-09 (enter 50% of Total Tax Due)				
3.	Voucher 2 Due 11-01-09 (enter 50% of Total Tax Due)				

CIGARETTE FLOOR TAX-DISTRIBUTOR INSTALLMENT PAYMENT		S OFFICIAL USE ONLY		
Due Date September 1, 2009 Voucher 1		1. Total Tax Due		
		\$		
		 Amount of this installment payment 		
		\$		
		Mail Payment To: NJ Division of Taxation Cigarette Floor Tax Unit PO Box 187		
Make Checks Payable To: State of NJ-Cig	Trenton, NJ 08695-0187			
	y that the information provided	d here is true and correct. () Date Telephone		
xpayer Signature	Title	() Date Telephone		
cpayer Signature T-160 CIGARETTE FLOOR 1	Title	() Date Telephone		
Krayer Signature T-160 CIGARETTE FLOOR TINSTALLMEN	Title TAX-DISTRIBUTORS T PAYMENT Voucher	() Date Telephone S		
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INSTALLMEN	Title TAX-DISTRIBUTORS T PAYMENT Voucher	Date Telephone S OFFICIAL USE ONLY 1. Total Tax Due \$		

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Taxpayer Signature	Title	Date	Telephone