



VT Form <b>FS-644</b>	<b>RETAIL CIGARETTE AND TOBACCO SELLERS                  VERMONT FLOOR STOCK TAX RETURN</b>
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**DUE DATE: August 25, 2015**

**THIS RETURN MUST BE FILED EVEN IF NO TAX IS DUE.**

Owner's Last Name	First Name	Initial	Social Security Number
Business Name			Federal ID Number
Address			Telephone Number
City		State	ZIP Code

A. If reporting for more than one location, enter number of locations . . . . . **A.** \_\_\_\_\_

**PART I CIGARETTES AND LITTLE CIGARS**

If you have 500 packs (50 cartons) or less of cigarettes and little cigars in stock as of 12:01 a.m. on July 1, 2015, check here and enter "0" on Lines 3 and 4. Otherwise, complete the rest of this section..

**CIGARETTES**

1. Packs of 20 \_\_\_\_\_ x \$0.33 per pack = 1. \_\_\_\_\_
2. Packs of 25 \_\_\_\_\_ x \$0.41 per pack = 2. \_\_\_\_\_
3. Floor stock tax due on cigarettes (Add Lines 1 and 2). . . . . 3. \_\_\_\_\_

**LITTLE CIGARS**

4. Packs of 20 \_\_\_\_\_ x \$0.33 per pack = . . . . . 4. \_\_\_\_\_

**PART II ROLL-YOUR-OWN TOBACCO**

If you have less than \$500.00 of wholesale value of roll-your-own tobacco in stock as of 12:01 a.m. on July 1, 2015, check here and enter "0" on Line 5. Otherwise, complete the rest of this section..

5. Ounces of roll-your-own tobacco \_\_\_\_\_ x \$0.51 per ounce. . . . . 5. \_\_\_\_\_

**PART III SNUFF**

If you have less than \$500.00 of wholesale value of snuff in stock as of 12:01 a.m. on July 1, 2015, check here and enter "0" on Line 5. Otherwise, complete the rest of this section..

6. Ounces of snuff \_\_\_\_\_ x \$0.28 per ounce. . . . . 6. \_\_\_\_\_

*(continued on next page)*




Owner's Name or Business Name	Social Security Number or Federal ID Number
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**PART IV TOTAL FLOOR STOCK TAX DUE**

- 7. Floor stock tax due on cigarettes.  
Enter the amount from Line 3. . . . . 7. \_\_\_\_\_
- 8. Floor stock tax due on little cigars.  
Enter the amount from Line 4 . . . . . 8. \_\_\_\_\_
- 9. Floor stock tax due on roll-your-own tobacco. Enter the amount from Line 5. . . . . 9. \_\_\_\_\_
- 10. Enter the total of Lines 7, 8, and 9. . . . . 10. \_\_\_\_\_
- 11. Discount. If paid by the due date, multiply Line 10 by 2.3%. Otherwise enter "0". . . . . 11. \_\_\_\_\_
- 12. Floor stock tax due on cigarettes, little cigars, and roll-your-own tobacco (Subtract Line 11 from Line 10). . . . . 12. \_\_\_\_\_
- 13. Floor stock tax due on snuff.  
Enter the amount from Line 6. . . . . 13. \_\_\_\_\_
- 14. Discount. If paid by the due date, multiply Line 13 by 2.0%. Otherwise, enter "0". . . . . 14. \_\_\_\_\_
- 15. Floor stock tax due on snuff (Subtract Line 14 from Line 13). . . . . 15. \_\_\_\_\_
- 16. **TOTAL FLOOR STOCK TAX DUE** (Add Lines 12 and 15). . . . . 16. \_\_\_\_\_  
Make check payable to **Vermont Department of Taxes**

**PART V SIGNATURE**

 I certify the information contained in this report is complete and accurate to the best of my knowledge and belief.	
Signature	Date
Printed Name	Title

Please send completed return to:  
 Vermont Department of Taxes  
 PO Box 547  
 Montpelier, VT 05601-0547

If you have any questions, call (802) 828-6839.

# VT Form FS-644

## Cigarette and Tobacco Products Retailers VT Floor Stock Tax Return

### Line-by-Line Instructions

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#### **PART I Cigarettes and Little Cigars**

No floor stock tax is due from business entities holding 10,000 or fewer cigarettes and little cigars (50 cartons or 500 packs) at 12:01 a.m., July 1, 2015.

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#### **PART II Roll-Your-Own Tobacco**

No tax is due from business entities holding less than \$500.00 of **wholesale value** of roll-your-own tobacco at 12:01 a.m., July 1, 2015.

**Line 5** If you have \$500.00 or more of **wholesale value** of roll-your-own tobacco as of 12:01 a.m., July 1, 2015, enter the number of ounces. Multiply by the tax increase of \$0.51 per ounce and enter the amount.

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#### **PART III Snuff**

No tax is due from business entities holding less than \$500.00 of **wholesale value** of snuff at 12:01 a.m., July 1, 2015.

**Line 6** If you have \$500.00 or more of **wholesale value** of snuff as of 12:01 a.m., July 1, 2015, enter the number of ounces. Multiply by the tax increase of \$0.28 per ounce and enter the amount.

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#### **PART IV Total Floor Stock Tax Due**

**Line 7** Floor stock tax due on cigarettes. Enter the amount from Line 3.

**Line 8** Floor stock tax due on little cigars. Enter the amount from Line 4.

**Line 9** Floor stock tax due on roll-your-own tobacco. Enter the amount from Line 5.

**Line 10** Enter the total of Lines 7, 8, and 9.

**Line 11** Discount. If paid by the due date, multiply Line 10 by 2.3%. Otherwise, enter "0".

**Line 12** Floor stock tax due on cigarettes, little cigars, and roll-your-own tobacco. Subtract Line 11 from Line 10.

**Line 13** Floor stock tax due on snuff. Enter the amount from Line 6.

**Line 14** Discount. If paid by the due date, multiply Line 13 by 2.0%. Otherwise, enter "0".

**Line 15** Subtract Line 14 from Line 13.

**Line 16** Enter the total floor stock tax due. Add Lines 12 and 15.