

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE
AUDIT DIVISION

**WHOLESALE`S QUARTERLY REPORT OF SALES OF DISTRICT OF COLUMBIA STAMPED CIGARETTES
AND/OR ROLL-YOUR-OWN (RYO) TOBACCO
BY MANUFACTURER`S BRAND FAMILY**

Wholesaler`s Name: _____ License/Registration No. _____

Quarterly Reporting Period _____

List all cigarettes stamped with a District of Columbia Tax Stamp and all sales of roll-your-own tobacco for the report quarter:

	(A)	(B)	(C)	(D)	(E)	(F)
	Brand Family/Name	Number of Cigarettes stamped (packs)	RYO Equivalent sticks count (A1.09 oz. Each)	Manufacturer`s Name and Address	From whom purchased (Name and Address)	First Importer if Foreign manufacturer product (Name and Address)
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
	Total					

I do solemnly declare and affirm under the penalties of perjury that the contents of the foregoing document are true and correct to the best
Of my knowledge, information and belief.

Signature

Title: Owner/partner/officer

Date

Instructions for Completing Form FR-467E Wholesaler's Quarterly Report of Sales of District of Columbia Stamped cigarettes and/or Roll-Your-Own Tobacco:

Who must file this Form?

Licensed District of Columbia Cigarette and roll-your-own (RYO) tobacco wholesalers must file this form.

When must this Form be filed?

This form must be filed no later than 21 days after the end of each calendar quarter. The due dates for this form are January 21, April 21, July 21 and October 21 of each year.

What must be reported on this form?

Licensed wholesalers must provide on this form a list, by brand family, of the total number of cigarettes stamped with District of Columbia tax stamp. Licensed wholesalers must also provide on this form, by brand family, the equivalent stick count for all RYO tobacco sold in District of Columbia during the same calendar quarter. Tax on RYO tobacco will have been reported and paid on your Wholesaler's Monthly Tax Return, Form FR-467 filed each month of the calendar quarter.

What is a "Brand Family?"

The Brand Family means all styles of cigarettes sold under the same trademark, regardless of additional modifiers such as menthol, lights, kings, 100s, etc. The Brand Family includes any use of a brand name, trademark, logo, symbol, etc. identifiable with a brand of cigarettes.

What is "Equivalent Stick Count?"

For the purpose of determining the equivalent stick count on this report, .09 ounces or RYO tobacco will be considered the same as one cigarette. This is the loose tobacco equivalent to one cigarette as defined by the Tobacco Master Settlement Agreement.

<u>Column(s)</u>	<u>Row(s)</u>	
A	1-10	for each brand of cigarettes or RYO tobacco sold, enter the Brand Family Name.
B-C	1-10	For each Brand Family enter the number of packs for cigarettes, or the equivalent stick count using a factor of .09 ounces per stick for RYO tobacco. (Ounces of RYO tobacco divided by .09 equals equivalent stick count). For RYO the counts entered will be for individual cigarettes. For manufactured cigarettes, the count entered will be for packs stamped.
D-F	1-10	From the information found in invoices, purchase agreements, packaging or labeling materials and shipping documents, provide as much information as possible to identify the manufacturer. Seller and first importer (if applicable) for each Brand Family Stamped or sold.
B-C	11	In Column B, enter the total for lines 1-10 of cigarette packs sold during the quarter. In column C, enter the total for lines 1-10 RYO stick equivalent sold during the quarter.

Note: The supporting material and records used to complete this form must be retained for five (5) years from the due date, or filing date of this report whichever is later.