

Vermont Form TO-641

Wholesale Tobacco Dealer Report

This report is for use by wholesale distributors and others who import tobacco products from out-of-state on which the Vermont tobacco tax has not been reported and paid.

Nonresident dealers must attach a schedule showing dates, invoice numbers, name and address of customer, and wholesale price of the shipments into Vermont.

Exempt sales include sales to other Vermont wholesale distributors, sales shipped out of Vermont by distributors, sales to the United States, or sales to or by a voluntary, unincorporated organization of the armed forces of the U.S. operating a place for the sale of goods pursuant to regulations created by the executive agency of the U.S. To qualify as an exempt out-of-state shipment, tobacco products must be shipped out-of-state and not picked up by the customer in Vermont. Complete Schedule A. Use extra pages if necessary, following the same format.



VT Form
TO-641

WHOLESALE TOBACCO DEALER REPORT

This report is due on or before the 15th of each month to cover the preceding month.

Dealer's Name			Federal ID Number	
Address			Month	Year
City	State	ZIP Code	State License Number	
E-mail address			Telephone Number	

NEW SMOKELESS TOBACCO (NST)

1. Number of packages less than 1.2 ounces in weight **1.** _____
2. Multiply Line 1 by \$3.08 **2.** _____
3. Ounces of NST not reported on Line 1 **3.** _____
4. Multiply Line 3 by \$2.57 **4.** _____
5. **NST Tax Due** (Add Lines 2 and 4) **5.** _____

SNUFF

6. Total number of ounces sold during the month . **6.** _____
7. **Snuff Tax due** (Multiply Line 6 by \$2.57) **7.** _____

OTHER TOBACCO PRODUCTS (OTP)

8. Gross noncigar sales wholesale price exclusive of tax (Multiply tax-included price by .521) . . . **8.** _____
9. Exempt sales (Attach explanation of exempt sales.) **9.** _____
10. Net taxable sales (Subtract Line 9 from Line 8) **10.** _____
11. OTP Tax due excluding cigars (Multiply Line 10 by 92%) **11.** _____
12. Tax due on cigars (from Cigar Schedule B, Line 29) **12.** _____
13. **Total OTP Tax Due** (Add Line 11 plus Line 12) **13.** _____

TOTAL TAX DUE

14. Tax due on NST, Snuff, and OTP (Add Lines 5, 7, and 13) **14.** _____
15. Discount if paid by the 15th (Multiply Line 14 by 2%) **15.** _____
16. **TOTAL TAX DUE** (Subtract Line 15 from Line 14) **16.** _____

Make checks payable to **Vermont Department of Taxes**

SIGNATURE

I hereby swear, under pains and penalty of perjury, that this information is true and correct to the best of my knowledge.

**Sign
Here**



Signature of Licensee

Printed Name

Title

Date

Dealer's Name	
Federal ID Number	Reporting Period (MMYYYY)

Schedule A

Invoice Date	Invoice Number	To Whom Sold or Shipped	Address	"Wholesale Price"

Cigar Schedule B

CATEGORY I. Tax on cigars with **wholesale price of \$2.17 or less**

17. Wholesale value of cigars
(Multiply tax included price by .521) **17.** _____
18. Less: Exempt Sales (Shipped out of state) . . . **18.** _____
19. Amount subject to tax
(Line 17 minus Line 18) **19.** _____
20. Tax Due (Line 19 x 92%). **20.** _____

CATEGORY II. Tax on cigars with **wholesale price of \$2.18 - \$9.99**

21. Number of cigars sold **21.** _____
22. Less: Exempt Sales (Shipped out of state) . . . **22.** _____
23. Total cigars subject to tax
(Line 21 minus Line 22) **23.** _____
24. Tax Due (Line 23 x \$2.00). **24.** _____

CATEGORY III. Tax on cigars with **wholesale price of \$10.00 or greater**

25. Number of cigars sold **25.** _____
26. Less: Exempt Sales (Shipped out of state) . . . **26.** _____
27. Total cigars subject to tax
(Line 25 minus Line 26) **27.** _____
28. Tax Due (Line 27 x \$4.00). **28.** _____

- 29. Total Tax Due** (Add Lines 20, 24, and 28) **29.** _____
Transfer this amount to **Form TO-641, Line 12** and attach this schedule to the report.