



pennsylvania
DEPARTMENT OF REVENUE

BUREAU OF BUSINESS TRUST FUND TAXES
PO BOX 280909
HARRISBURG, PA 17128-0909

NONRESIDENT STAMP AFFIXING AGENCY MONTHLY REPORT OF CIGARETTES AND CIGARETTE TAX STAMPS REV-1036 INSTRUCTIONS

REV-1036 and applicable schedules will show accountability of all cigarettes and/or stampable little cigars* and cigarette tax stamps for the reporting period. Schedules A, C and D must accompany the report when applicable.

Due Date: Reports and appropriate schedules are due on or before the 20th day following the month in which the report is being made.

The cigarette stamping agency's (CSA) name, CSA number and business address must be entered in the appropriate space provided on the front of the report and on each schedule and/or supporting statement.

The report must be examined and signed by the owner, partner or officer.

Records must be maintained at the licensed premises for a period of four years and shall be available for examination by the department.

*Stampable little cigars are defined as little cigars packaged similar to a pack of cigarettes, containing 20 to 25 sticks per pack.

INSTRUCTIONS BY LINE NUMBER

STAMPED CIGARETTE ACCOUNT

1. PENNSYLVANIA STAMPED CIGARETTES ON HAND BEGINNING OF MONTH

Enter the amount of Pennsylvania stamped cigarettes and/or stampable little cigars in inventory at the beginning of the month. This figure must agree with the figure shown on Line 5 of the previous month's report.

2. NUMBER OF CIGARETTES PENNSYLVANIA STAMPED DURING MONTH

Enter number of cigarettes and/or stampable little cigars Pennsylvania stamped during the month. This total must come from Line 21.

3. PENNSYLVANIA STAMPED CIGARETTES RECEIVED DURING MONTH

Enter number of Pennsylvania stamped cigarettes and/or stampable little cigars received during the month. This total brought from Schedule A reverse side REV-1036.

4. TOTAL

Enter total of cigarettes and/or stampable little cigars in inventory beginning of month, cigarettes and/or stampable little cigars stamped during month and stamped cigarettes and/or stampable little cigars received during the month: Lines 1 thru 3.

5. PENNSYLVANIA STAMPED CIGARETTES ON HAND AT END OF MONTH

Enter total of cigarettes and/or stampable little cigars in inventory at end of the month.

6. TOTAL TO BE ACCOUNTED FOR

Enter total cigarettes and/or stampable little cigars to be accounted for the reporting month: Line 4 minus Line 5.

7. UNSTAMPED CIGARETTES SOLD TO EXEMPT ORGANIZATIONS

Enter the total of cigarettes and/or stampable little cigars sold to tax exempt organizations. Schedule C DAS-34, must be completed and accompany this report.

8. STAMPED CIGARETTES SOLD INTO PENNSYLVANIA

Enter total of stamped cigarettes and/or stampable little cigars sold into Pennsylvania during the month. Schedule D - REV-1032 and/or REV-1032-A, must be completed and accompany this report.

9. OTHER CREDITS

Enter total credits, such as cigarettes and/or stampable little cigars returned to manufacturers, etc. Supporting statement must accompany the report.

10. TOTAL SALES AND CREDITS

Enter total cigarettes sold in Pennsylvania and credits. Lines 8 plus 9.

11. OVER AND UNDER

Enter discrepancy, if any. Line 10 minus 6.

PA CIGARETTE TAX STAMP ACCOUNT

12. OPENING INVENTORY

Enter the amount of unused cigarette tax stamps in inventory at the beginning of the month.

13. PURCHASED FROM DEPARTMENT

Enter total amount of cigarette tax stamps purchased from the department during the month.

14. ADDITIONAL PURCHASES

Enter total of cigarette tax stamps received from others. Subject to prior approval from the department.

15. TOTAL

Enter total tax stamps available for usage as result of inventory and purchases. Total of Lines 12, 13 and 14.

16. RETURNED TO DEPARTMENT OR RESTAMPED

Enter total of tax stamps returned to the department. Subject to prior approval from the department.

17. CLOSING INVENTORY

Enter total cigarette tax stamps in inventory at the end of the reporting month.

18. TOTAL

Enter total of Lines 16 and 17.

19a. PA TAX STAMPS USED FOR CIGARETTES

Enter the total number of Pennsylvania stamps used on cigarettes during the reporting month.

19b. PA TAX STAMPS USED FOR LITTLE CIGARS

Enter the total number of Pennsylvania stamps used on little cigars during the reporting month.

19c. TOTAL PA TAX STAMPS USED

Enter the total number of Pennsylvania stamps used on cigarettes and/or stampable little cigars during the reporting month. Subtract Line 18 from Line 15.

20. CONVERT TO STICKS

The pre-printed numbers are the equivalent in sticks to each tax stamp used.

21. NUMBER OF STICKS STAMPED

Enter number of cigarettes and/or stampable little cigars stamped by multiplying Line 19 by Line 20 (carry number of cigarettes and/or stampable little cigars stamped from Line 2).

SCHEDULE A, REVERSE SIDE OF REPORT REV-1036 PA STAMPED CIGARETTES RECEIVED

Use this schedule to report PA stamped cigarettes and/or stampable little cigars received during the reporting month.

Column 1 – Date

Invoice or credit voucher date. A separate line should be used for each invoice.

Column 2 – Invoice Number

Invoice or credit voucher number.

Column 3 – Name and Address of Licensee

Enter the name and address of who you received the PA stamped-cigarettes and/or little cigars from.

Column 4 – Total

Enter the gross quantity of cigarettes and/or little cigars billed for regardless of the quantity received or quantity paid. Carry Total to Line 3 of REV-1036.

An exception is a pre-billed invoice for an order which was completely cancelled by the purchaser prior to shipment. Maintain the **completely cancelled** invoice for your records.

SCHEDULE C DAS-34 CIGARETTES SOLD TO TAX EXEMPT AGENCIES DURING MONTH

Enter the total non-tax paid cigarettes and/or little cigars sold to PA tax-exempt agencies during the reporting month. Carry total to Line 7 of REV-1036.

Prepare in duplicate. Submit original and maintain copy.

SCHEDULE D REV-1032 CIGARETTES SOLD INTO PA

Enter the information in Columns 1 through 9 for cigarettes sold into Pennsylvania. Carry total sticks to Line 8 of REV-1036.

Prepare in duplicate. Submit original and maintain copy.

SCHEDULE D REV-1032-A LITTLE CIGARS SOLD INTO PA

Use this schedule to report stampable little cigars only. Little cigars packed similar to a package of cigarettes containing 20-25 sticks in a pack are defined as stampable little cigars.

Enter the information in Columns 1 through 9 for little cigars sold into Pennsylvania. Carry total sticks to Line 8 of REV-1036.

Prepare in duplicate. Submit original and maintain copy.